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ABSTRACT

This publication describes the development and implementation of a school district financial accounting system based on the concepts and guidelines of the National Center for Education Statistics Handbook II, Revised. The system described was designed by school district personnel to utilize computer equipment and to meet the accounting and management needs of Community High School District 88 in Villa Park, Illinois. This detailed documentation of the District 88 system is intended to serve as a helpful example for other districts that wish to implement Handbook II, Revised, through the use of computers. (JG)

ED106924

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NCES 75-311

COMMUNITY HIGH SCHOOL DISTRICT 88

VILLA PARK, ILLINOIS

FINANCIAL ACCOUNTING SYSTEM

BASED UPON

NCES REVISED HANDBOOK II

U. S. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
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EA 007 115

Prepared by Community High School District 88, Villa Park, Ill., office staff: John Thorson, then Superintendent; David Koch, Assistant Superintendent; Jack Monts, Business Manager; and Robert Lopatka, Assistant Business Manager.

FOREWORD

This publication, developed by staff in Community High School District 88, Villa Park, Ill., was supported, in part, by a U.S. Office of Education grant to document the experience of Community High School District 88 in implementing Financial Accounting Classifications and Standard Terminology for Local and State School Systems, State Educational Records and Reports Series: Handbook II, Revised.

Handbook II, Revised, a National Center for Education Statistics publication (1973), presents defined items and terms classified in categories for use in school finance accounting systems. This published account describes its implementation based on computer equipment to meet finance accounting and management needs in one school system, namely, Community High School District 88.

It is likely that this documentation will be helpful to other school systems that will be implementing Handbook II, Revised, through the use of computers.

In no way, implied or otherwise, is this product to be construed as an official endorsement of any computer software, hardware, or contractor.

Absalom Simms, Director
Division of Intergovernmental
Statistics

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Educational Data Standards
Branch

PREFACE

This manual represents the culmination of two years of effort on the part of the District 88 staff to improve our ability to manage and control the resources involved in the delivery of educational services to our constituencies; namely, the public and our students. This project is but one of many innovative programs in which our District takes pride. It is indicative of our continual efforts to operate the educational enterprise in a responsible and creative manner. We do not accept the status quo as an unsurmountable barrier, but rather as a departure point for achieving new plateaus of educational management.

For example:

-When we experienced tremendous enrollment growth during the past ten years and our facilities were taxed to the limit, District 88 met the problem with what has become known as the "88 Plan," a system involving staggered shift scheduling and modified open campus concepts.

-When our students, and other constituencies became concerned about the relevancy of our curriculum and teaching methodologies, we introduced such concepts as resource centers, team teaching, individualized instruction and electronic media.

-When it was apparent that career selection, including possible pursuit of post-secondary education, was a concern of our students, and other constituencies, we developed and implemented the CVIS system which is an on-line integrated information system designed around career opportunities and customized to a particular student's capability.

-When accountability and self-renewal became the hallmark of the educational establishment, District 88 embarked on the development of management program throughout the District which has included our being one of six districts in Illinois to pilot the implementation of the Illinois Program Accounting System, based upon Handbook II.

We feel that this project has helped tremendously in identifying better methods and concepts for operating our District. It is our intent to continue these efforts in the future, not directed toward utopian levels of operation, but certainly at optimal levels of operation.

The development of this system has been a district-wide activity and all who participated are to be commended. Mr. Robert Lopatka, Assistant Business Manager of our District, was designated as project director for the implementation of the system. He had the full support of the entire administration, including the Board of Education, and specifically Dr. David Koch, Assistant Superintendent and Mr. Jack Monts, Business Manager.

Robert Davis Associates, Inc. (RDA) of Atlanta, Georgia, who assisted us in the design and implementation of the system, also helped in the preparation of the documentation included in this manual.

John R. Thorson
Superintendent

November, 1973

DISTRICT 88 ACCOUNTING SYSTEM

DOCUMENTATION - HANDBOOK II

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CHAPTER I

COMMUNITY HIGH SCHOOL DISTRICT 88

DU PAGE COUNTY, ILLINOIS

District 88 is located in a near west suburb of Chicago, Illinois, in prosperous Du Page County. It is a high school district with an enrollment in the 1973-74 school year of approximately 9,900 students. We presently operate three separate facilities (York, Willowbrook, and Addison Trail High Schools) with a fourth site reserved for future expansion as required. District 88 serves five feeder elementary districts whose combined enrollments in the 1973-74 school year approximates 17,000 students.

The District's boundaries encompass approximately 32 square miles in Du Page County with an assessed valuation of over $602,000,000, or $60,800 per enrolled student. Our present tax levying power is $1.821 and our average expenditure per student during 1973-74 is $1500.00.

The inherent philosophy of our Board and Administration toward management of our system is characteristic of a highly decentralized operation at each school location, with broad participation by the administrators from each location in district-wide formulation of policy, goals, objectives and procedures. This participative management approach is exercised through the SAC (Superintendent Advisory Council) which meets weekly to review and revise the goals, objectives and directions of the District.

Within the past two years, we have implemented the organizational recommendations contained in a management study conducted by an outside consulting firm. The present alignments of authority and responsibility relationships are contained in the charts on pp. 4 and 5 of this section.

Our curriculum programs cover a broad spectrum ranging from highly innovative academic transfer programs to terminal career development programs. For example, we have successfully developed innovative techniques such as;

- Contract Learning
- Team Teaching
- Individualized Instruction
- Video Instruction
- Computer Assisted Instruction

which have been incorporated routinely into our curriculum.

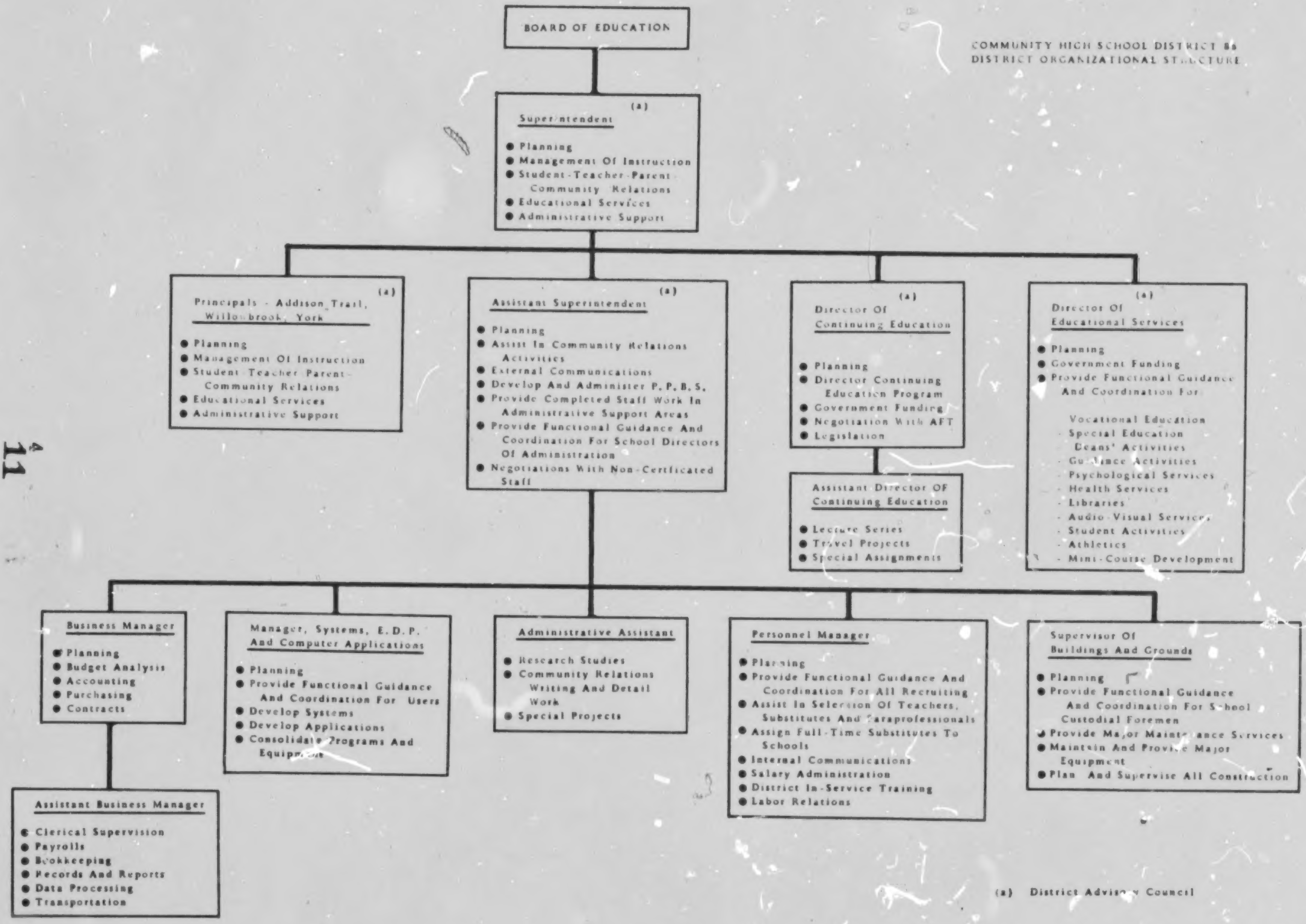
Additionally, even though our District experiences a relatively high rate of college matriculation by our graduating students, we have established, and maintained, a substantial commitment to career development programs. For example, we operate approximately fifteen to seventeen cooperative-work programs for our students in many areas, including unusual program areas such as Dental Assistants and Cosmetology.

District 88, in cooperation with the Illinois Division of Vocational and Technical Education, designed and developed the highly successful CVIS Program (Computerized Vocational Information System). CVIS is an on-line inquiry system which assists our students in identifying career opportunities consistent with their personal goals and their established achievement levels.

We have embarked on a new project, which is to develop PPBES capability within our District. For the past two years, we have been in the process of establishing an MBO methodology which is consistent with our decentralized management philosophy, but more importantly will become the foundation of the PPBES.

We feel that the expansion of our MBO methodology, the development of the PPBES system, and the establishment of our Program Accounting system (Revised HBII) will provide us with the effective tools we need to manage the resources of District 88 in a much more enlightened manner.

COMMUNITY HIGH SCHOOL DISTRICT 88
DISTRICT ORGANIZATIONAL STRUCTURE



BOARD OF EDUCATION

Superintendent (a)
- Planning
- Management Of Instruction
- Student-Teacher-Parent-Community Relations
- Educational Services
- Administrative Support

Principals - Addison Trail, Willowbrook, York (a)
- Planning
- Management Of Instruction
- Student-Teacher-Parent-Community Relations
- Educational Services
- Administrative Support

Assistant Superintendent (a)
- Planning
- Assist In Community Relations Activities
- External Communications
- Develop And Administer P. P. B. S.
- Provide Completed Staff Work In Administrative Support Areas
- Provide Functional Guidance And Coordination For School Directors Of Administration
- Negotiations With Non-Certificated Staff

Director Of Continuing Education (a)
- Planning
- Director Continuing Education Program
- Government Funding
- Negotiation With AFT
- Legislation

Assistant Director OF Continuing Education
- Lecture Series
- Travel Projects
- Special Assignments

Director Of Educational Services (a)
- Planning
- Government Funding
- Provide Functional Guidance And Coordination For
  - Vocational Education
  - Special Education
  - Deans' Activities
  - Guidance Activities
  - Psychological Services
  - Health Services
  - Libraries
  - Audio-Visual Services
  - Student Activities
  - Athletics
  - Mini-Course Development

Business Manager
- Planning
- Budget Analysis
- Accounting
- Purchasing
- Contracts

Assistant Business Manager
- Clerical Supervision
- Payrolls
- Bookkeeping
- Records And Reports
- Data Processing
- Transportation

Manager, Systems, E.D.P. And Computer Applications
- Planning
- Provide Functional Guidance And Coordination For Users
- Develop Systems
- Develop Applications
- Consolidate Programs And Equipment

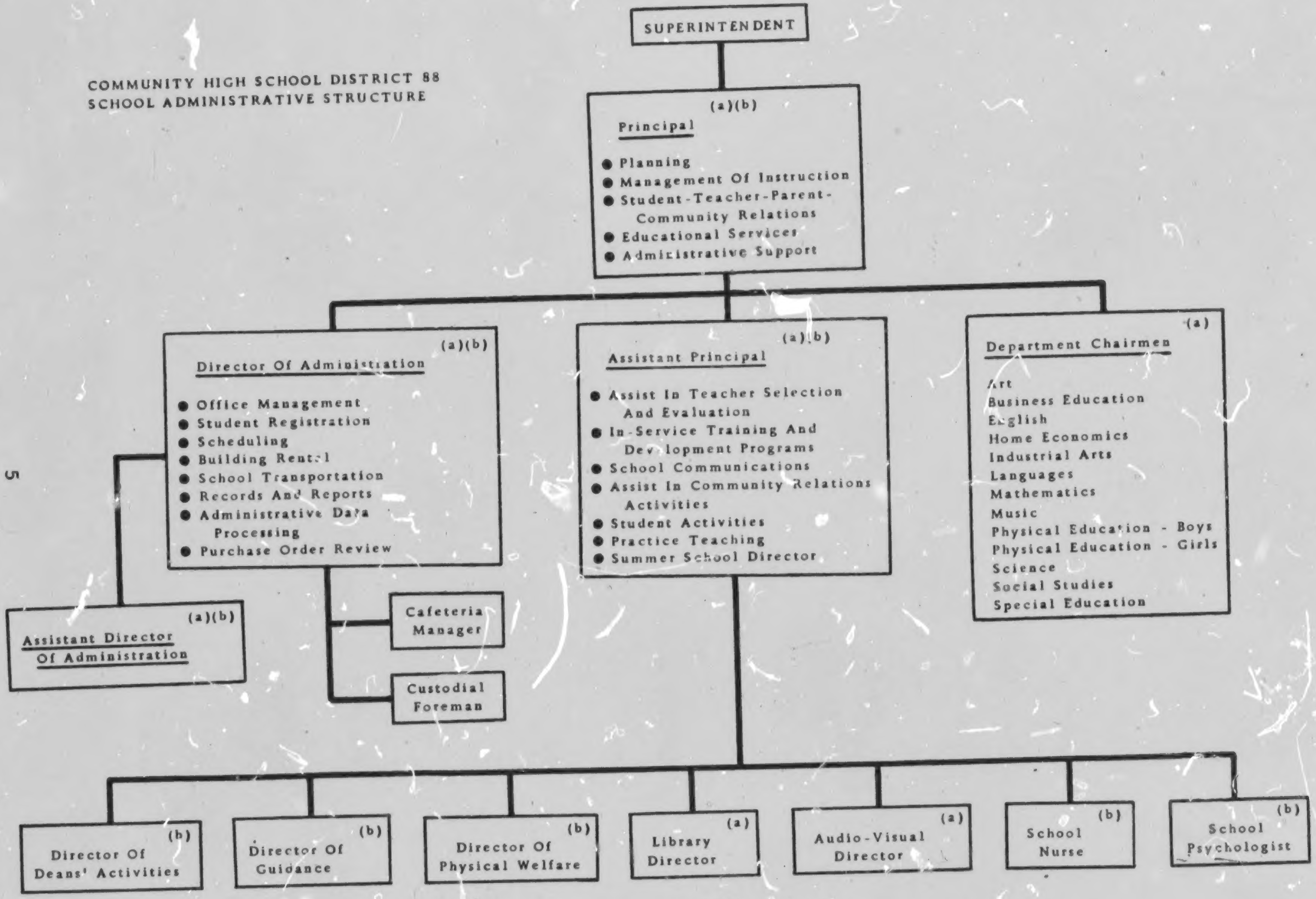
Administrative Assistant
- Research Studies
- Community Relations Writing And Detail Work
- Special Projects

Personnel Manager
- Planning
- Provide Functional Guidance And Coordination For All Recruiting
- Assist In Selection Of Teachers, Substitutes And Paraprofessionals
- Assign Full-Time Substitutes To Schools
- Internal Communications
- Salary Administration
- District In-Service Training
- Labor Relations

Supervisor Of Buildings And Grounds
- Planning
- Provide Functional Guidance And Coordination For School Custodial Foremen
- Provide Major Maintenance Services
- Maintain And Provide Major Equipment
- Plan And Supervise All Construction

(a) District Advisory Council

COMMUNITY HIGH SCHOOL DISTRICT 88
SCHOOL ADMINISTRATIVE STRUCTURE


SUPERINTENDENT
(a)(b)
Principal
● Planning
● Management Of Instruction
● Student-Teacher-Parent-Community Relations
● Educational Services
● Administrative Support
(a)(b)
Director Of Administration
● Office Management
● Student Registration
● Scheduling
● Building Rental
● School Transportation
● Records And Reports
● Administrative Data Processing
● Purchase Order Review
(a)(b)
Assistant Principal
● Assist In Teacher Selection And Evaluation
● In-Service Training And Development Programs
● School Communications
● Assist In Community Relations Activities
● Student Activities
● Practice Teaching
● Summer School Director
(a)
Department Chairmen
Art
Business Education
English
Home Economics
Industrial Arts
Languages
Mathematics
Music
Physical Education - Boys
Physical Education - Girls
Science
Social Studies
Special Education
(a)(b)
Assistant Director Of Administration
Cafeteria Manager
Custodial Foreman
(b)
Director Of Deans' Activities
(b)
Director Of Guidance
(b)
Director Of Physical Welfare
(a)
Library Director
(a)
Audio-Visual Director
(b)
School Nurse
(b)
School Psychologist

(a) Instructional Advisory Council
(b) Educational Services Advisory Council

CHAPTER II

DESCRIPTION OF PREVIOUS ACCOUNTING SYSTEM

Our previous accounting system was structured in accordance with the most recent version of the Illinois Financial Accounting Manual. This manual was adopted from the original Handbook II, and had undergone several revisions as time changed, and the reporting and recording requirements of school districts and OSPI changed. Staff members from our district participated in the on-going development of the Illinois manual, over the years.

For several years, we have recognized the need to maintain expenditure accounting records by facility and department, which was used primarily for comparative cost analysis and budget preparation purposes. However, we only included supplies, travel, maintenance and capital outlay classifications in these analyses.

Our system was essentially one of modified cash basis accounting. That is to say, we did not recognize receivables and payables at the time of their occurrence, but did maintain an encumbrance accounting sub-system of all purchase orders issued, essentially for budgetary control purposes.

We have maintained an IBM 402 Accounting Machine System for our business office operations for the past ten years.

In the following we briefly describe the highlights of our previous accounting system.

Automation

For the past several years we have utilized the computer facilities of The College of DuPage (COD), a state supported community college. For the most part, the college's computer center has provided the following support:

- Processed our payroll/personnel sub-system
- Prepared our student schedules and grade reports
- Maintained an on-line inquiry system CIVS (Computerized Vocational Information System)

With the implementation of Revised Handbook II, we have increased our usage of this facility by adding the budgetary accounting and accounts payable sub-systems.

The IBM 402 system will be phased out of our District's operation in the very near future.

Payroll/Personnel Sub-System

Our payroll/personnel sub-system which was designed by the COD is a fairly sophisticated application which includes the creation and maintenance of combined profile, payroll distribution (up to six separate account distributions) for each employee; however, it did not include distribution of Board paid employee benefits.

Also, because of the structure of our previous account number system, we could not obtain direct departmental (program) costs for our salaries and employee benefits.

Budgetary Accounting & Accounts Payable

As stated earlier, we have maintained an IBM 402 machine in our business office for over a decade. In recent years it has been used primarily for general ledger and accounts payable accounting, after the payroll process was transferred to the COD.

We routinely prepared monthly journals, budget to actual status report and formal (revenue/expenditure and fund balance) statements with this equipment.

Additionally, we prepared expenditure reports by facility and department which were made available to those administrators.

Activity and Pupil Activity Accounting

Although we have historically maintained these classes of accounts within the Education Fund group, for statement preparation, we nevertheless have maintained them as separate records, since they are required to be self-supporting.

This classification of accounts included such things as Food Service, Bookstore, Athletics, Continuing Education, Fee Cards and Student and Faculty Clubs. These were essentially maintained on a pure "cash basis," with balances carrying forward at the conclusion of each fiscal year, if in fact a balance existed.

Monthly Reporting

In addition to the reports mentioned above, we normally prepared standard bank reconciliation, treasurer and encumbrances accounting reports at the closing of each period. These reports were primarily for Board review purposes, with the exception of the encumbrance report, which was also used for internal budgetary control.

Purchasing

We have operated for several years, and will continue to do so, a centralized purchasing function in our business office which includes such things as:

- Annual ordering of commodities and bulk items
- Competitive bidding on equipment, and some supply items
- Encumbering at the purchase order stage
- Maximizing the taking of discounts

As we indicated earlier, we do not set up accounts payable when invoices are available at the closing of a period.

We do not maintain any District-side warehousing facilities, since each of our separate facilities have adequate storage space and can accommodate on-site supply storage.

Budgeting

We have followed a budget format outlined in the Illinois (Office of Superintendent of Public Instruction, OSPI) Financial Accounting Manual. It was essentially a line item incremental approach, patterned after the standard Fund/Function/Object breakdown. It was not program oriented; nor did it allow an accurate differentiation between instructional and instructional related (support) costs.

Our budget timetable each year included the following targets:

Fall:	Tentative Budget to Board - detailed allocations and Board approved levels of supplies, reference books, Library and Capital Outlay.
Spring/ Summer:	Allocation of the function/object level after completion of state legislative funding program.
Fall:	Final Budget to Board for adoption and establishment of annual tax levy.

Property Accounting

The district, for many years, did not maintain detailed property (equipment) records. Our major objective in this area has been to assure that the formal audited statements of the District included an updated capitalized value of the equipment inventory, taking into consideration the additions and retirements that occured during a fiscal year.

However, during the past two years, we have employed an outside firm to develop for us a detailed inventory management system for our business office operation. (Our own staff handles the physical inventoring update requirements on an annual basis.) We have completed this activity for two of our facilities and the third will be done this current year.

Cash Management

Our District has established a detailed cash flow requirements program which allows us to keep our available cash invested on a continuing basis in U. S. Treasury Bills and other approved forms. It is our policy to constantly maintain low cash positions in our current bank accounts. The flexibility of treasury bills liquidation allows us to meet our cash flow needs on a current basis, and at the same time expand the resources available for District operations.

External Audit

Even prior to the state requirement for an external review and audit of our annual financial reports, our District has retained CPA firms to conduct an operations audit. We have felt this to be a necessary part of our stewardship responsibility.

CHAPTER III

SYSTEMS DESIGN REQUIREMENTS AND DEVELOPMENT

Throughout this documentation manual is a theme which describes the District 88 approach to educational management. Since the arrival of Superintendent Thorson in 1970 changes in management philosophy have evolved. We tend to characterize this philosophy as "participatory management". Obviously, the size and composition of District 88 lends itself to this approach since we are a secondary system with three large departmentalized high schools.

This composition allows for broad levels of decentralized authority and responsibility at the school level, with highly concentrated coordination and planning conducted at the district level.

The coordination and planning functions are handled by the Superintendent Advisory Council (SAC), a group comprised of the Superintendent, Assistant Superintendent, Director of Educational Services, Director of Continuing Education, and three school principals.

Complementing the SAC role are the various Board Committees, Citizen Advisory Groups, Principals' Councils, and students who assist in evaluating, interpreting and guiding the direction of the district.

For the past three years we have been developing a management by objectives program in the district, to the departmental level of each of our high schools. We have high hopes that this program during this school year, 1973-74, will expand to the point where we are able to write measurable objectives for each of our operating departments.

ACCOUNTING SYSTEM DEVELOPMENT

At the point where we were selected as a pilot district in the Illinois Accounting Project, we immediately set into motion a development program with the SAC which included the following:

-What policies needed to be reviewed and revised relative to our financial accounting practices?

-What were the data and information requirements of the Board, the District office, the school principals and the Department Chairmen?

-To what level should program costs be recorded and reported?

-Should the District consider establishing its own data processing capability?

-What procedural changes should be established relative to the revised accounting system which would be implemented?

Through a series of bi-weekly meetings with the SAC, which were supplemented by staff meetings at each of the high schools, these questions were considered and determinations were made as required. For example, Figure III-1 lists a series of policy and procedure changes which were developed as a result of these discussions.

Naturally, each of these changes evoked great discussion since they represented change from the established

ADMINISTRATIVE POLICY AND PROCEDURE CHANGES

1. All fee card accounts will be listed as supply accounts in departmental budgets.

2. Balances of fee card accounts will not be carried forward.

3. All anticipated revenues, including fee cards, will be estimated for budgetary purposes.

4. Based upon the total estimated revenue from all fee cards, a single fee card expenditure account will be estimated for each department.

5. Programs organized on a district basis (cosmetology, dental aide) will be identified as cost centers to insure their separate identity.

6. Driver education, summer school and athletics accounts will be considered part of the Educational Fund. They will not carry balances.

7. Bookstore and cafeteria accounts will be included in the Educational Fund, but year end balances will be included in the following year's budget.

8. Special event and student fund-raising project accounts now carried as auxiliary will be transferred to activity, thus retaining the "carry-over" concept. (Christmas wreaths, records, yearbooks, tours, test scoring (SAT), etc).

9. The health fee card will be eliminated. Student text books should be purchased through the bookstore, classroom reference books and supplies from Educational Fund accounts.

10. P.E. locker fee cards will be part of the bookstore operation.

11. The towel rental fee account and the laundry account will be combined as a district account under the Building Fund. Fee cards will still be charged and collected by the bookstore. Balances will not carry over.

12. Each special education program must be coded as a cost center in the Education Fund as prescribed by the OSPI accounting manual.

13. Revenues from student ID fee cards and transcript charges will be deposited in the General Education Fund. Related expenditures will be budgeted in the principal's office budget.

14. State-federal vocational reimbursements will be budgeted in the various vocational departments and coded by source of funds. Balances will not carry over.

15. State vocational handicapped and disadvantaged funds will be budgeted by building using the "host" account concept. Balances will carry over. Expenditures will be charged to the various vocational departments and coded by source of funds.

16. In-service training accounts will be eliminated, but funds will be budgeted in the Educational Fund under the support of staff functions.

17. Library overdue books fund will be eliminated and included as a miscellaneous revenue in the education account.

18. Present welfare fund (K), pay phone revenues, and building rental revenues, will be included as miscellaneous revenue in the Building Fund. Expenditures will be coded as any other supply item from the Building Fund.

19. Mimeo, AV and bookstore charges for supplies and services will be established as separate cost centers with zero budget amounts. Initial supply purchases appropriate to these areas will be charged to the cost centers. As departments utilize the cost center services, charges will be assessed against their supply accounts and the credits applied toward reduction of the cost center's expenditure account.

20. Faculty travel will be established on a per building basis. Expenditures will be charged to the respective departments using the "host" accounting concept.

21. Research and development accounts will be established on a district office and building basis.

22. Study guide and writing manual accounts will be channeled through the bookstore.

23. All title programs will be budgeted under the Educational Fund.

24. CVIS I will be considered part of the educational budget of the guidance department.

25. CVIS II will be budgeted in the Educational Fund under research and development at the district level.

26. Attendance and scheduling will be established as a single cost center under support of pupils.

27. Co-curricular activities receiving no board support will be handled as activity accounts.

28. Co-curricular activities receiving board support in any form (yearbook, newspaper, forensics, drama) will be handled in the following manner:

    a. Expenditures supported by the board will be listed under co-curricular activities in the Education Fund.

    b. All other expenditures will appear in the activity account.

29. Continuing Education accounts will be part of the General Education Fund; therefore, balances will not carry over. Budgets must be established for all revenues and expenditures.

30. Apprentice training accounts run through Continuing Education will be established as district activity accounts.

patterns of the district. But each was agreed upon, and were incorporated into the new accounting system design.

(a) Information Requirements

After the above step was completed we proceeded with the determination of the data and information requirements for each level of administration in the district. Figures IV-1 and IV-4 identify both the levels of data accumulation and reporting required for this objective as well as the report sequences which the system would need to produce. For example, in Figure IV-4 the five sequences outlined were developed specifically to meet the following needs:

Sequence	Distribution
Standard	District Office
Option 1	Principal
2	Board of Education
3	Department Chairman
4	District Office

(b) Program Definition

In view of the then established MBO program which was oriented to our departmental structure, we concluded that our approach to program cost recording and reporting would remain at the department level. However, in the development of the program dimension in the account classification code we did allow for two additional elements:

1. Course level accumulation in the 1974-75 school year.

24

2. Special cost center or program accumulation in the 1973-74 year, (i.e. 16-CVIS-11; 14-Co-Curricular)

We decided to set this structure for the first year only and review it at that time. If it was deemed inappropriate at that time, we would modify the structure. (It should be added that the computer systems have been developed with sufficient flexibility to accommodate this need, if required.)

(c) Data Processing Support

We evaluated the options available to us and concluded that if nothing else the time constraint would preclude our ability to establish and develop sufficient data processing support within the District. We were also assured that the College of Du Page could meet our needs adequately. Consequently we elected to continue to use their services.

(d) Project Schedule and Coordination

Mr. Robert Lopatka was given the responsibility to coordinate the implementation project for our district. Working with the consulting firm of Robert Davis Associates (RDA) and the College of Du Page staff, they jointly developed an overall plan for the project which is included as Figure III-2. This plan was supplemented by a much more detailed schedule which is included as Figure III-3.

FIGURE III - 2

PROGRAM BUDGETING ACCOUNTING SYSTEM
TENTATIVE CONVERSION SCHEDULE
AS OF NOVEMBER 3, 1972

Mr. Robert Davis, Mr. William Healy, and Mr. Robert M. Lopatka have reviewed the EPIC Software package individually and collectively with IBM representatives. It is our feeling, that this package will meet the basic requirements of the program budgeting system with some modifications. Since District 88 will continue to work through the College of DuPage, we feel that the College of DuPage should be the contracting organization with IBM regarding the leasing of EPIC.

At the present time, it is our feeling that a two step conversion should take place:

> Step I, being the parallelling of our existing accounting structure utilizing the EPIC package. Thus, we will in effect be testing EPIC Programs to determine any modifications, changes, etc. that need to be made. The parallel is anticipated to take place on February 1, 1973.
>
> Step 2, is the actual live conversion from our current accounting structure to the new Federal Handbook to utilize the EPIC package. This will take place on July 1, 1973.

TENTATIVE TIME SCHEDULE

December 1, 1972	A System Analysis/Programmer will be hired by the College of DuPage as of this date to work exclusively on the project.
December 15, 1972	A plan will be ready as of this date to effect the parallelling of the current accounting structure using the EPIC package. (Step I)
January 1, 1973	EPIC Software will be delivered by IBM.
February 1, 1973	The System Analysis/Programmer will have checked out the EPIC Software. Parallelling of District 88's current accounting system will begin.
March 31, 1973	Parallelling will have been completed giving us a two month test period.
March 31, 1973	Modifications to the existing payroll package at the College of DuPage will have been made (ie. Multiple distribution and interfacing with the EPIC programs).

April 15, 1973	A plan for Step 2 (the final conversion will be ready as of this date.
	April 15, 1973 to July 1, 1973 - During this period of time testing will be done and all of the necessary tasks outlined in the plan for conversion to Step 2 will be accomplished.
July 1, 1973	At this period, actual conversion will take place. The new accounting structure and EPIC programs will be used in the actual day to day operations.

FIGURE III - 3

DISTRICT 88
PROJECT SCHEDULE

ACTIVITY	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1. Recruit & Employ Analyst/ Programmer	—							
2. Finalize New Chart of Accounts and Budget Procedure	—	—						
3. Develop Conversion Plan to prepare for parallel of present accounting system on EPIC.		—						
4. Carry out Conversion Plan		—	—					
5. Budget Preparation			—	—				
6. Order EPIC Software	▲							
7. Deliver EPIC Software			▲					
8. System Test of Software			—					
9. Parallel Current Accounting System				—	—			
10. Modify Payroll Programs		—	—	—	—			
11. Develop Plan for Conversion to New Coding System					—			
12. Carry out Conversion Plan						—	—	—
13. Staff Training								—
14. Document Procedures						—	—	—
15. Begin Operation								▲
16. Project Monitoring & Supervision	—	—	—	—	—	—	—	—

Since the district had a limited knowledge of data processing in-house, the coordination of the computer design and programming requirements were handled by Robert Davis Associates.

(e) Procedural Changes

The establishment of a program (cost) accounting recording and reporting system required considerable changes in our operating procedures, specifically in the budgeting and payroll areas. These revised procedures are outlined in Chapter V.

CHAPTER IV

THE NEW FINANCIAL ACCOUNTING SYSTEM

The management of educational programs has been an evolutionary process in that the data upon which we base decisions have changed from measures of resource input to functional areas to measure of program achievement in terms of resources expended. Past Charts of Accounts used by Illinois School Districts, as a basis for accounting systems, have been limited chiefly to three dimensions: fund, function, and object.

While these limited dimensions served well to demonstrate stewardship of funds, it is necessary to add dimensions to meet information needs of school administrators, the general public, and our Board of Education. These needs are numerous and complex. They have grown out of concerns of certain publics about the cost and relevance of education, of the enactment of legislation in response to recognized educational needs, and of the resultant needs for information to assist in planning and decision making. Added emphasis was placed on the need for a more refined accounting system through court cases whose dicta have given new directions to financial support patterns for education.

Some of the needs growing out of our changing approach to education program management are:

- Location accounting: required for school-to-school and district-to-district comparability analysis; (i.e. Title I Programs).

- Source of fund accounting: required to report the use of categorical aids; (i.e. Title II Programs).
- Major areas of the curriculum or school operations accounting: to provide the basis for accurate costing of cost differentials included in state aid formulas; (i.e. instructional services vs support services).
- Program accounting: to provide a basis for demonstrating accountability and evolving productivity measures; (i.e. Art; Reading, etc.).

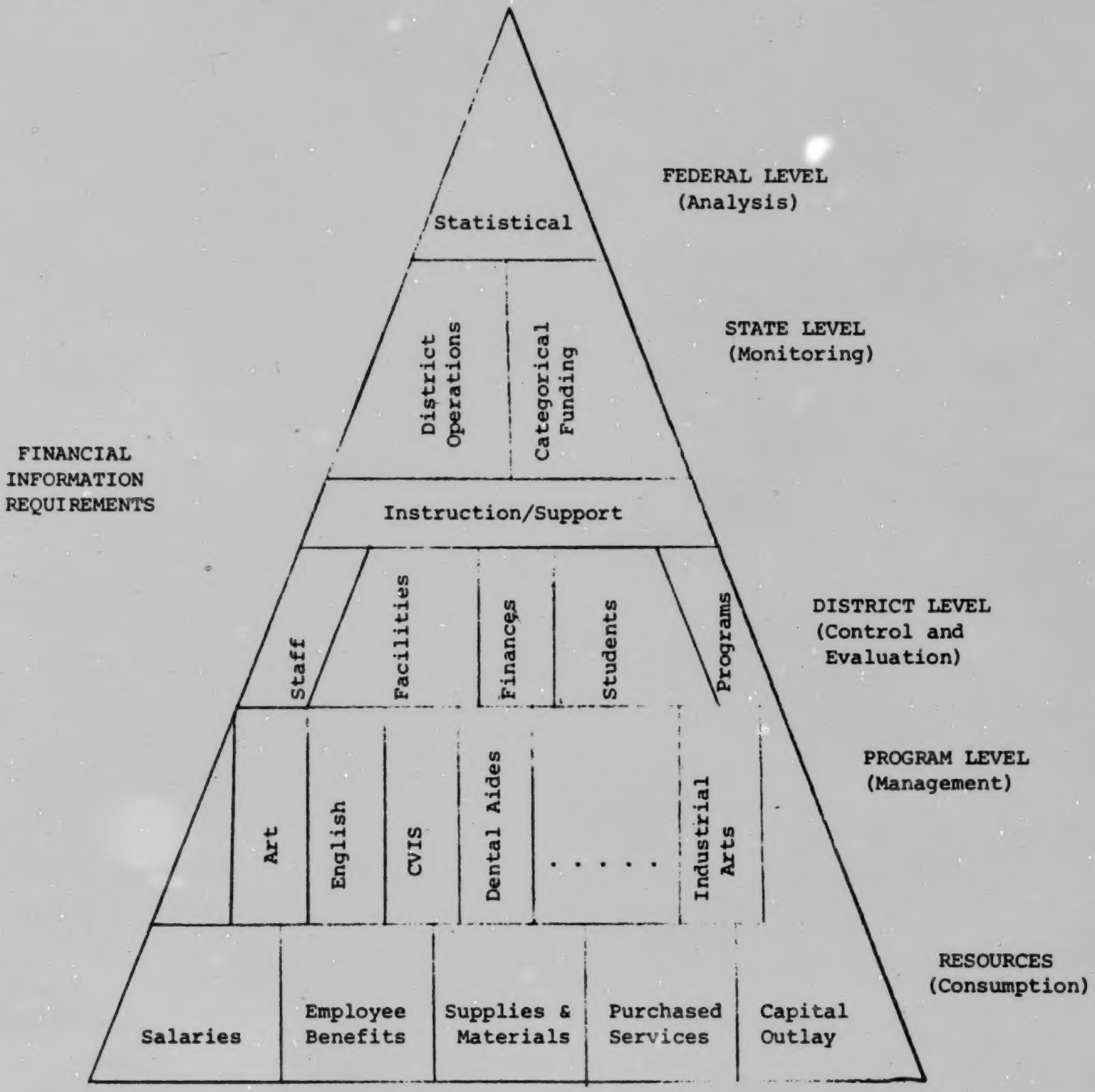
As these needs were identified, the old charts of account were expanded or subsidiary records were established to meet the particular need of an individual district, or problem area. This was done essentially to gain more detailed data than was possible through strict adherence to the old Charts of Accounts.

Detailed data have meaning and value only through systems which make possible logical combinations of data to produce different kinds of information. To this end, each dimension and category of the Illinois Chart of Accounts is discrete and mutually exclusive. Therefore, there is no longer an account number per se, but rather a tag identifying each financial transaction which permits an almost infinite display of financial information depending upon the aspect of the educational enterprise being examined, as well as the summarization in a pyramidal fashion, of the levels of data information required in an information and reporting hierarchy.

Figure IV-1 illustrates this hierarchical, or pyramidal, requirement. As can be seen, the base of the structure is predicated on the need for the greatest degree of detail, that is at the

Figure
IV-1

FINANCIAL
INFORMATION
AND
REPORTING
HIERARCHY


Statistical
District Operations
Categorical Funding
Instruction/Support
Staff
Facilities
Finances
Students
Programs
Art
English
CVIS
Dental Aides
. . . . .
Industrial Arts
Salaries
Employee Benefits
Supplies & Materials
Purchased Services
Capital Outlay
FEDERAL LEVEL
(Analysis)
STATE LEVEL
(Monitoring)
DISTRICT LEVEL
(Control and Evaluation)
PROGRAM LEVEL
(Management)
RESOURCES
(Consumption)
FINANCIAL
INFORMATION
REQUIREMENTS

consumption level of financial resources. As this need moves up the hierarchy, or pyramid, it becomes obvious that a lesser degree of detail is required since the information requirement has lessened; that is to say, more summarization and aggregation of data occurs as one moves up the hypothetical hierarchy.

Needless to say it is vital that in the original classification (or combining of tags) of the data, at the transaction stage, all conceivable levels and categories of classification must be considered. Otherwise, the capability to meet all levels of the information hierarchy will not exist, and negate the potential value of the reporting system.

HANDBOOK II AND THE ILLINOIS DEVELOPMENT

During the past few years, the United States Office of Education has been in the process of revising Handbook II, Financial Accounting for State and Local Schools Systems. This was brought about by practitioners in the field recognizing the inadequacy of a function-object accounting system.

As the revision neared completion, various states began preparation to revise their systems. This was done in order that they could gain the use of the more flexible, new system and meet changing Federal reporting requirements. Illinois was one of these states!

In accordance with the Illinois School Code, it is the responsibility of the Superintendent of Public Instruction (OSPI) to formulate and approve forms, procedures, and regulations for school districts, in the proper accounting for all receipts and disbursements, and to publish and keep current manuals in loose-leaf form relative to budgetary accounting and financial management procedures. In conformity with this responsibility and acting upon the advice of the Financial Advisory Committee, revision of the Illinois Accounting System began.

It should be added that concurrently with this development, the OSPI initiated a state-wide effort to develop goal statements which would assist in giving direction and purpose to efforts in the field of public education. This resulted in the publication, Goals for the Seventies. By clearly stating the Illinois goals to be achieved, it was possible to assess present activities and identify needs in terms of these goals. Having identified these needs, it was necessary to modify the approach to managing education programs. This included three separately identified activities:

1. Revision of the Guidelines and Standards for School District Recognition and Supervision.
2. The jointly sponsored program, (Illinois General Assembly, Executive Office Bureau of The Budget and OSPI) known as the Educational Effectiveness and Fiscal Efficiency Act.
3. Revision of the Illinois Financial Accounting Manual, based upon USOE Handbook II.

Items (1) and (2) deal essentially with the development of planning systems in Illinois school districts and, although vital, will not be part of this documentation manual. Item (3) will be discussed in the following section.

REVISED ILLINOIS ACCOUNTING MANUAL

During the 1972 fiscal year the Illinois Financial Accounting Committee, an advisory panel to the Superintendent of OSPI, recommended that the then Illinois Accounting Manual be revised to make it consistent with Handbook II which was under development by the USOE Standards Branch.

The Superintendent accepted this recommendation and the Fiscal Management Division of the OSPI was given the responsibility for undertaking the task. Drs. Wilson and Bradshaw, and Messrs. Glick and Pyle of that Division developed an RFP which subsequently resulted in a contract to Robert Davis Associates, Inc. (RDA) of Atlanta, Georgia to accomplish the following objectives:

1. Revision of Illinois Financial Accounting Manual for Local School Systems.
2. Training and Implementation supervision of the system in six pilot districts.
3. Training and implementation supervision of the system in all other Illinois School Districts.

District 88 volunteered to become one of the pilot districts and was selected. During the period May, 1972 through September, 1973 RDA worked with our staff in implementing the revised Accounting System. Exhibit IV-1 outlines the account classification system in the Illinois manual. It is included here so that the reader can better understand the directions taken by the Illinois OSPI.

It should be noted that in the main the Illinois Manual is consistent with the outline of Handbook II. The major variances occur only in those cases where Illinois Statutes or the OSPI regulations take precedent.

THE DISTRICT 88 MANAGEMENT SYSTEM PLAN

As outlined elsewhere in this manual, District 88 has been actively involved in developing an effective approach to educational management for the past two years. Inherent in these thrusts have been included the following:

- Establishment of district-wide goals involving the staff and community in the District.
- Development of specific objectives (programs) to assist in achieving these goals.

The program accounting project is one aspect of this entire development and will assist only in the control and evaluation of the financial resources.

DISTRICT 88 PROGRAM ACCOUNTING SYSTEM

At the outset of this project we identified the following major questions which needed to be answered prior to beginning the detailed planning:

1. What level of program accounting would the District need in order to support its management systems and objectives?
2. What changes in policy needed to be identified preparatory to beginning the development?
3. Did sufficient hardware and software capability exist at the College of DuPage (COD) to support the Revised Accounting System?
4. To what extent should the District payroll distribution process be changed?

Each of these questions were addressed at the beginning of this project. Questions (1) and (2) have been dealt with in Chapter III. In the following we will discuss items (3) and (4).

DATA PROCESSING SUPPORT

In Chapter II we discussed the degree of computerization which has existed in District 88 for several years. The major questions which we needed to answer relative to the revised accounting system included:

- Could the present COD budgetary accounting software package be modified to accommodate the requirements of the Handbook II coding system?

  (After some consideration of this problem, it appeared that this might create unnecessary problems and that the best solution might be a separate programming package for District 88 purposes.

- Assuming the above, what would be required to develop this separate programming package?

  (It was very clear to our project team that to attempt the complete design, programming and testing of a separate budgetary accounting system and have it ready for implementation by July 1, 1973 was impossible. The project team elected to evaluate existing commercial software packages and select that which best met the needs of District 88 and would be consistent with Handbook II requirements.

  The IBM corporation package known as EPIC Budgetary Accounting was selected because it seemed to meet the general requirements stated above.

- What expansion of the current payroll programming package would be required to accommodate detailed distribution of multiple labor and employee benefit costs to the program level?

  (After analyzing the existing payroll package it was felt that major modifications would be required to effectuate this level of distribution.)

- Recognizing that to install a vendor software package as well as complete the major modifications of the payroll system would require substantial programming support from COD, what priorities or guarantees could the COD give the District concerning programming support?

  (It was concluded that the existing programming staff of the COD would need to be supplemented in order to meet the July 1, 1973 deadline.

  Consequently, District 88 agreed to underwrite the costs of the expanded programming staff to work specifically on the District 88 system.)

Relative to the hardware capability of COD, it was concluded that the existing configuration would adequately accommodate the needs of the revised accounting system. (However, the COD, at a later date, independently elected to upgrade their system but this was not a result of increased District 88 requirements.

PARALLEL OPERATION

Since the Epic- Budgetary Accounting was still a relatively new software package at the time we began implementation, we decided that a parallel run was necessary.

Consequently, after the software had been initialized on the COD computer system, we paralleled the Months of January and February, 1973, business to the existing accounting machine process. We thus assured ourselves that the EPIC software was functioning correctly in addition to familiarizing our staff with the software package.

MODIFICATION OF PAYROLL SYSTEM

The payroll system at COD had recently been completely redesigned and programmed. Our major concern, relative to the Revised Accounting System, was the capability to distribute payroll costs, and the attendant employee benefit costs, consistent with the individual contracts and multiple assignments of our staff personnel.

The payroll system had been designed in such a manner (i.e., expandable) that these requirements could be accommodated. The major problems included (1) determination of the number of distribution possibilities, (2) modification of the payroll distribution calculations, and (3) adding the calculation of employee benefit distributions consistent with (1) above.

A major problem occurred during the re-programming, which had not been anticipated, as a result of design characteristics of the EPIC-Budgetary accounting software, which resulted in a second major expansion of the payroll master file. It focused around the EPIC characteristic known as the ASN (Account Serial Number) which is an arbitrary numbering assignment for an existing account number in the general ledger structure. That is to say, in lieu of the customary account number identification (i.e.

fund, function, program, object, facility, etc.), the EPIC system uses a five position account serial number to identify all transactions entering the system. Thus, instead of merely changing the object designation in the calculating and distribution routines of employee benefits to a particular budget center, it became necessary to design a separate interface between the payroll master file and the account master file.

Needless to say, this created several problems including (1) an enlarged payroll master file, (2) a very complex interface program, and (3) an increased amount of computer processing time. But the problems have been resolved and we are able to distribute payroll and employee benefit costs on an actual basis, at the program level.

MAJOR DIFFERENCES FROM OLD ACCOUNTING SYSTEM

The major differences that have been incorporated into the revised accounting system are:

1. All budgetary, general ledger, accounts payable and payroll processes have been converted to computerized applications as opposed to the former accounting machine processes.
2. The accounting system is truly program oriented, as defined in the District 88 program structure which is departmentalized, and is capable of accumulating and reporting costs on all options available in the expenditure dimensions of the account code structure.

3. District policy regarding the handling of auxiliary enterprises and pupil activity enterprises and pupil activity accounting has been substantially changed and these accounts have been incorporated into the regular District accounting system.

4. The account classification structure has been expanded to include all dimensions outlined in Handbook II, with the exception of the term and special cost centers dimensions. (See Figure IV-2 for an outline of the dimensions included.)

5. The budget process has been revamped and has become program oriented.

6. The Revised Accounting system output reporting has expanded tremendously and significantly increased the management, control and evaluation capability at all levels of District Administration. (Figure IV-3 illustrates several of the reporting sequences which can be produced from our system, and are a standard feature of the EPIC-Budgetary Accounting System.

THE ACCOUNT CODE STRUCTURE

It was pointed out earlier in this chapter that the levels of coding incorporated into an account classification structure determines the relative capability of an accounting system to respond to management requirements for financial information and analyses. Obviously, there are constraints that other Districts may encounter (i.e. machine processing availability and capability) that could limit the level of coding detail built into the structure. We did not have such a limitation and thus were able to move toward full implementation of the Handbook II dimensions.

Exhibit IV-1 outlined the State of Illinois code structure which will become the basis for financial recording and reporting

Figure IV - 2

DISTRICT 88
ACCOUNT CODE STRUCTURE
EXPENDITURE ACCOUNTS
DIMENSIONS

DIMENSION NO. & EPIC CODE LEVEL	
1	Fund
2	Account Type
3	Source of Funds
4	Function
5	Sub-Function (Major)
* 6	Sub-Function (Minor)
7	Object
8	Sub-Object (Major)
* 9	Sub-Object (Minor)
10	Location/Facility
11	Department/Program/Subject Area

* Required by IBM EPIC-Budgetary Accounting software package for report summarization.

Figure IV - 3

DISTRICT 88

REPORT SEQUENCES

ACCOUNTING SYSTEM

STANDARD SEQUENCE

1. Fund
2. Accounting type
3. Source
4. Function
5. Sub-Function
6. Sub-sub-Function
7. Object
8. Sub-Object
9. Sub-sub-Object
10. Location
11. Department

OPTION I

10. Location
11. Department
2. Accounting type
4. Function
5. Sub-Function
6. Sub-sub-Function
7. Object
8. Sub-Object
9. Sub-sub-Object
3. Source
1. Fund

OPTION #2

1. Fund
2. Accounting type
3. Source
4. Function
5. Sub-Function
7. Object
8. Sub-Object
10. Location
11. Department
6. Sub-sub-Function
9. Sub-sub-Object

OPTION #3

10. Location
11. Department
2. Accounting type
4. Function
7. Object
3. Source
8. Sub-Object
9. Sub-sub-Object
5. Sub-Function
6. Sub-sub-Function
1. Fund

OPTION #4

1. Fund
2. Accounting type
3. Source
7. Object
8. Sub-Object
9. Sub-sub-Object
10. Location
11. Department
4. Function
5. Sub-Function
6. Sub-sub-Function

throughout the State. This structure has been modified since we originally began our implementation program. But the modifications have been more a clarification than a philosophical change.

We have developed our structure to be consistent with State reporting requirements but also to meet particular needs of our District and our accounting system.

Exhibit IV-2 outlines District 88's account code structure. It reflects the specific needs of our District for recording and reporting financial transactions. It should be noted that when the final draft of the Illinois classification system is completed we will undoubtedly make the necessary modifications in our code structure to be consistent. However, we feel the changes will not present major problems.

An additional commentary should be made relative to the cash/accrual accounting conflict. Presently, Illinois does not require that school district accounting systems be maintained on an accrual basis; only that the annual financial report reflect accruals at the June 30th date. It is our position that a pure accrual recording system is not required in our District at this time. As circumstances change, and as statutes may dictate, we will undoubtedly modify our position, and systems accordingly.

STATE OF ILLINOIS - OSPI

ACCOUNT CODE STRUCTURE

TABLE I

BALANCE SHEET ACCOUNT SUMMARY

BALANCE SHEET ACCOUNTS

ASSETS & OTHER DEBITS

		FUNDS AND GROUPS OF ACCOUNTS										
		10	20	30	40	50	60	70	80	90	98	99
100	**Current Assets**											
101	Cash	x	x	x	x	x	x	x	x	x		
102	Petty Cash	x										
103	Cash Change Funds	x										
104	Cash with Fiscal Agent			x								
105	Imprest Fund	x										
110	Taxes Receivable	x	x	x	x	x		x	x	x		
111	Estimated Uncollectible Taxes (Credit)	x	x	x	x	x		x	x	x		
112	Tax Liens Receivable	x	x	x	x	x		x	x	x		
113	Estimated Uncollectible Tax Liens (Credit)	x	x	x	x	x		x	x	x		
120	Accounts Receivable	x	x		x	x	x	x	x	x		
121	Bond Proceeds Receivable	x	x				x	x				
122	Loans Receivable	x										
131	Due From Educational Fund		x		x		x			x		
132	Due From Operations, Building & Maintenance Fund	x			x		x			x		
133	Due From Transportation Fund	x	x				x			x		
134	Due From Site & Construction Fund	x	x		x					x		
135	Due From Capital Improvements Fund	x	x		x		x					
140	Due From Other Governmental Units	x	x	x	x	x	x	x	x	x		
141	Estimated Uncollectible Claim From Other Governmental Unit (Credit)	x	x	x	x	x	x	x	x	x		
151	Loan to Education Fund		x		x			x				
152	Loan to Operations, Building & Maintenance Fund	x						x				
153	Loan to Transportation Fund	x	x									
162	Interest Receivable on Investments	x	x	x	x	x	x	x	x	x		
163	Accrued Interest on Investments Purchased	x	x	x	x	x	x	x	x	x		
170	Inventory	x	x		x		x					
171	Inventory of Stores for Resale	x										
180	Investments	x	x	x	x	x	x	x	x	x		
181	Unamortized Premiums on Investments	x	x	x	x	x	x	x	x	x		
182	Unamortized Discounts on Investments (Credit)	x	x	x	x	x	x	x	x	x		
191	Deposits	x	x				x		x	x		

EXHIBIT IV-1
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TABLE I - BALANCE SHEET ACCOUNT SUMMARY (Continued)

ASSETS & OTHER DEBITS (Continued)		FUNDS AND GROUPS OF ACCOUNTS										
		10	20	30	40	50	60	70	80	90	98	99
192	Prepaid Expenses	x	x		x		x			x		
193	Unamortized Discounts on Bonds Sold			x								
194	Other Accrued Revenue	x	x	x	x	x	x	x	x	x		
199	Other Current Assets	x	x	x	x	x	x	x	x	x		
200	General Fixed Assets											
201	Land										x	
202	Buildings										x	
203	Improvements Other than Buildings										x	
204	Equipment Other than Transportation										x	
205	Construction in Progress										x	
206	Transportation Equipment										x	
300	Budgeting Accounts and Other Debits											
301	Estimated Revenues	x	x	x	x	x	x	x	x	x		
302	Revenue (Credit)	x	x	x	x	x	x	x	x	x		
303	Bonds Authorized - Unissued	x					x	x				
304	Amount Available in Debt Service Funds											x
305	Amount to be Provided for Payment of Bonds											x
LIABILITIES, RESERVES AND FUND BALANCE												
400	Current Liabilities											
401	Vouchers Payable	x	x	x	x	x	x		x	x		
402	Accounts Payable	x	x		x	x	x		x	x		
403	Judgments Payable	x	x	x	x	x	x		x	x		
404	Contracts Payable	x	x		x		x		x	x		
405	Construction Contracts Payable		x				x			x		
406	Construction Contracts Payable - Retained Percentage		x				x			x		
407	Anticipation Warrants Payable	x	x	x	x	x	x	x	x			
408	Anticipation Notes Payable	x	x	x	x	x	x	x	x			
409	Teacher's Orders Payable	x										
411	Due to Educational Fund		x		x		x			x		
412	Due to Operations, Buildings, and Maintenance Fund	x			x		x			x		
413	Due to Transportation Fund	x	x				x			x		
414	Due to Site and Construction Fund	x	x		x					x		

TABLE I - BALANCE SHEET ACCOUNT SUMMARY (Continued)

LIABILITIES, RESERVES AND FUND BALANCE (Continued)

		FUNDS AND GROUPS OF ACCOUNTS										
		10	20	30	40	50	60	70	80	90	98	99
415	Due to Capital Improvements Fund	x	x		x		x					
420	Due to Other Governmental Unit	x	x		x		x					
431	Loan from Education Fund		x		x							
432	Loan from Operations, Building & Maintenance Fund	x			x							
433	Loan from Transportation Fund	x	x									
434	Loan from Working Cash Fund	x	x									
441	Matured Bonds Payable			x								
442	Matured Interest Payable			x								
451	Teacher's Pension Payable	x										
452	Federal Withholding Tax Payable	x	x		x		x			x		
453	State Withholding Payable	x	x		x		x			x		
454	Municipal Retirement Payable	x	x		x	x	x			x		
455	Annuities Payable	x	x		x		x			x		
456	Employee Insurance Payable	x	x		x		x			x		
459	Other Payroll Deductions Payable	x	x		x		x			x		
461	Accrued Expenses	x	x		x		x			x		
471	Deposits	x	x				x			x		
472	Due to Fiscal Agent			x								
473	Unamortized Premiums on Bonds Sold			x								
474	Revenues Collected in Advance	x	x	x	x	x	x	x	x	x		
499	Other Current Liabilities	x	x	x	x	x	x	x	x	x		
500	Long-Term Liabilities											
501	Bonds Payable											x
502	Interest Payable											x
599	Other Long-Term Liabilities	x	x		x		x			x		
600	Budgeting Accounts & Other Credits											
601	Appropriations	x	x	x	x	x	x	x	x	x		
602	Expenditures (Debit)	x	x	x	x	x	x	x	x	x		
603	Encumbrances (Debit)	x	x		x		x			x		
700	Reserves & Fund Balance											
701	Reserves for Encumbrances	x	x		x		x			x		
702	Reserve for Inventory	x	x		x					x		
703	Reserve for (Special Purposes)	x	x	x	x	x	x	x	x	x		
704	Fund Balance	x	x	x	x	x	x	x	x	x		
705	Investment in General Fixed Assets										x	

EXHIBIT IV-1
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TABLE 2

REVENUE CLASSIFICATION

		FUND NUMBER								
		10	20	30	40	50	60	70	80	90
1000	REVENUE FROM LOCAL SOURCES									
1100	Ad Valorem Taxes Levied by Local Education Agency									
1110	General Levies									
1111	Current Year Levy	x	x	x	x	x		x	x	x
1112	First Prior Year Levy	x	x	x	x	x		x	x	x
1113	Other Prior Years' Levies	x	x	x	x	x		x	x	x
1120	Tort Immunity Levies									
1121	Current Year Levy	x	x		x					
1122	First Prior Year Levy	x	x		x					
1123	Other Prior Years' Levies	x	x		x					
1130	Fire Prevention and Safety Levies									
1131	Current Year Levy		x							
1132	First Prior Year Levy		x							
1133	Other Prior Years' Levies		x							
1140	Special Education Construction Levies									
1141	Current Year Levy		x							
1142	First Prior Year Levy		x							
1143	Other Prior Years' Levies		x							
1150	Junior College Tuition Levies									
1151	Current Year Levy	x								
1152	First Prior Year Levy	x								
1153	Other Prior Years' Levies	x								
1160	Area Vocational Construction Levies									
1161	Current Year Levy		x							
1162	First Prior Year Levy		x							
1163	Other Prior Years' Levies		x							
1170	Summer School Levies									
1171	Current Year Levy	x								
1172	First Prior Year Levy	x								
1173	Other Prior Years' Levies	x								
1200	Revenue from Governmental Units Other than Local Education Agencies									
1210	Payments in Lieu of Taxes	x	x	x	x	x		x	x	x
1300	Tuition									
1310	Regular Day School Tuition									

TABLE 2 - REVENUE CLASSIFICATION (Continued)

		FUND NUMBER								
		10	20	30	40	50	60	70	80	90
1311	Tuition from Pupils or Parents	x								
1312	Tuition from Other Districts	x								
1313	Tuition from Private Sources	x								
1320	Adult/Continuing Education Tuition									
1321	Tuition from Pupils or Parents	x								
1322	Tuition from Other Districts	x								
1323	Tuition from Private Sources	x								
1330	Summer School Tuition									
1331	Tuition from Pupils or Parents	x								
1332	Tuition from Other Districts	x								
1333	Tuition from Private Sources	x								
1400	Transportation Fees									
1410	Regular Day School Transportation Fees									
1411	Transportation Fees from Pupils or Parents				x					
1412	Transportation Fees from Other Districts				x					
1413	Transportation Fees from Private Sources				x					
1420	Summer School Transportation Fees									
1421	Transportation Fees from Pupils or Parents				x					
1422	Transportation Fees from Other Districts				x					
1423	Transportation Fees from Private Sources				x					
1430	Area Vocational Education Transportation Fees									
1431	Transportation Fees from Pupils or Parents				x					
1432	Transportation Fees from Other Districts				x					
1433	Transportation Fees from Private Sources				x					

TABLE 2 - REVENUE CLASSIFICATION (Continued)

		FUND NUMBER								
		10	20	30	40	50	60	70	80	90
1440	Special Education Transportation Fees									
1441	Transportation Fees from Pupils or Parents				x					
1442	Transportation Fees from Other Districts				x					
1443	Transportation Fees from Private Sources				x					
1450	Adult/Continuing Education Transportation Fees									
1451	Transportation Fees from Pupils or Parents				x					
1452	Transportation Fees from Other Districts				x					
1453	Transportation Fees from Private Sources				x					
1500	Earnings on Investments									
1510	Interest on Investments	x	x	x	x	x	x	x	x	x
1520	Dividends on Investments	x	x	x	x	x	x	x	x	x
1530	Gain or Loss on Sale of Investments	x	x	x	x	x	x	x	x	x
1600	Food Services									
1610	Sales to Pupils	x								
1620	Sales to Adults	x								
1690	Other Food Service Revenue	x								
1700	Pupil Activities									
1710	Admissions									
1711	Athletic	x								
1719	Other	x	x							
1720	Fees	x								
1790	Other Pupil Activity Revenue	x	x							
1800	Textbooks									
1810	Textbook Rentals									
1811	Regular Program	x								
1812	Summer School	x								
1813	Adult/Continuing Education	x								

TABLE 2 - REVENUE CLASSIFICATION (Continued)

		FUND NUMBER								
1800	Textbooks (Continued)	10	20	30	40	50	60	70	80	90
1819	Other Textbook Rentals	x								
1820	Textbook Sales									
1821	Regular Program	x								
1822	Summer School	x								
1823	Adult/Continuing Education	x								
1829	Other Textbook Sales	x								
1890	Other Textbook Revenue	x								
1900	Other Revenue from Local Sources									
1910	Rentals									
1920	Contributions and Donations		x							
	from Private Sources	x	x	x	x	x	x	x	x	x
1930	Sale or Compensation for Loss of Fixed Assets									
1931	Sale of Equipment	x	x		x					
1932	Sale of Buildings and Grounds		x							
1933	Compensation for Loss of Fixed Assets	x	x		x					
1940	Services Provided Other Districts	x	x		x		x			x
1950	Refund of Prior Years' Expenditures	x	x	x	x	x	x	x	x	x
1960	Transfer from Other Funds									
1961	Permanent Transfer from Bond and Interest Fund		x							
1962	Permanent Transfer from Working Cash Fund	x								
1963	Permanent Transfer of Interest from Working Cash Fund	x	x							
1964	Permanent Transfer from Educational Fund		x							
1970	Sale of Bonds									
1971	Principal on Bonds Sold	x					x	x		
1972	Premium on Bonds Sold	x					x	x		
1973	Accrued Interest on Bonds Sold	x					x	x		
1990	Other									
1991	Payment from Other Districts		x				x			
1999	Other	x	x	x	x	x	x	x	x	x
2000	REVENUE FROM INTERMEDIATE SOURCES	x	x		x					

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TABLE 2 - REVENUE CLASSIFICATION (Continued)

		FUND NUMBER								
		10	20	30	40	50	60	70	80	90
3000	REVENUE FROM STATE SOURCES									
3100	Unrestricted Grants-In-Aid									
3110	General State Aid	x	x	x	x	x	x		x	x
3200	Restricted Grants-In-Aid									
3210	Transportation Aid									
3211	Regular				x					
3212	Special Education				x					
3213	Vocational Education				x					
3220	Instructional Program Aid									
3221	Driver Education	x	x							
3222	Special Education	x	x							
3223	Summer School	x								
3224	Bilingual Education	x								
3225	Vocational Education - Regular Part B	x	x							
3226	Vocational Education - Grants and Contracts	x	x							
3227	Gifted Education	x								
3228	Adult Education - General	x	x							
3229	Adult Basic Education - Sec. 10-22.20	x	x							
3250	School Lunch Aid									
3251	Lunch	x								
3252	Breakfast	x								
3290	Other Grants-In-Aid	x	x		x		x			
3300	Payments Received in Lieu of Taxes									
3310	Orphans Tuition	x								
3320	State Owned Housing	x								
3330	Tax Equivalent Grants	x								
3340	State Impaction Aid	x								
4000	REVENUE FROM FEDERAL SOURCES									
4100	Unrestricted Grants-In-Aid Received Directly from Federal Government									
4110	Public Law 874	x	x		x	x				

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TABLE 2 - REVENUE CLASSIFICATION (Continued)

		FUND NUMBER								
		10	20	30	40	50	60	70	80	90
4300	Restricted Grants-In-Aid Received Directly from Federal Government									
4305	Work Incentive Program	x								
4310	Public Law 88-453 - Work Experience	x								
4320	Emergency School Assistance Program	x								
4330	Neighborhood Youth Corps	x								
4340	Community Action Program - O.E.O.	x								
4350	Head Start	x								
4360	Public Law 815 - Construction	x	x				x			
4370	Emergency Employment Act	x	x		x					
4380	Model Cities	x								
4390	Other	x	x		x	x	x			
4400	Restricted Grants-In-Aid Received from Federal Government through the State									
4410	P/L 91-230 - Title III Adult Basic Education	x								
4420	Vocational Education									
4421	Regular Part B	x	x							
4422	Grants and Contracts	x	x							
4430	National Defense Education Act - Title III	x	x				x			
4440	Elementary and Secondary Education Act									
4441	P/L 89-10 - Title I - Compensatory	x	x		x	x				
4442	P/L 89-10 - Title II - Instructional Materials	x								
4443	P/L 89-10 - Title III - Innovative	x	x		x	x				
4444	P/L 89-10 - Title VI - Handicapped	x	x		x	x				
4445	P/L 89-10 - Title VII - Bilingual	x								
4446	P/L 89-10 - Title VIII - Dropout	x								

TABLE 2 - REVENUE CLASSIFICATION (Continued)

		FUND NUMBER								
		10	20	30	40	50	60	70	80	90
4450	Public Law 90-35 E.P.D.A.	x								
4460	School Lunch Program	x								
4461	School Lunch - Reduced	x								
4462	School Lunch - Free	x								
4463	Special Milk	x								
4464	Breakfast	x								
4465	Non-Food Assistance	x	x							
4470	Public Law 89-415 - Manpower Development & Training Act	x								

TABLE 3

EXPENDITURE CLASSIFICATIONS

CATEGORY WITHIN DIMENSION

A - FISCAL YEAR

4	FY 1973-1974
5	FY 1974-1975
6	FY 1975-1976
7	FY 1976-1977
8	FY 1977-1978
9	FY 1978-1979
0	FY 1979-1980
1	FY 1980-1981
2	FY 1981-1982
3	FY 1982-1983

B - FUND

10	Educational
20	Operations, Building, and Maintenance
30	Bond and Interest
40	Transportation
50	Municipal Retirement
60	Site and Construction
70	Working Cash
80	Rent
90	Capital Improvements
98	Capital Assets Group of Accounts
99	Long-Term Liabilities Group of Accounts

C - SOURCE OF FUNDS

00	Non-Categorical
01	Tort Immunity
03	Fire Prevention and Safety
04	Junior College Tuition
05	Area Vocational Education Construction
06	Summer School
08	Special Education Construction

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TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

C - SOURCE OF FUNDS (Continued)

10	Driver Education
12	Special Education
14	Bilingual Education
20	Vocational Education - Regular Part B
21	Vocational Education - Grants and Contracts
22	Vocational Education - Transportation
25	Gifted Education
27	Adult Education - General
29	Adult Basic Education - Sec. 10-22.20
30	ESEA Title I - Compensatory
35	ESEA Title II - Instructional Materials
40	ESEA Title III - Innovative
45	ESEA Title VI - Handicapped
50	ESEA Title VII - Bilingual
55	ESEA Title VIII - Dropout
60	NDEA Title III
65	Economic Opportunity
75	Work Incentive Program
76	PL 88-453 - Work Experience
77	Emergency School Assistance Program
78	Neighborhood Youth Corps
79	Community Action Program
80	Head Start
81	PL 815 - Construction
82	Emergency Employment Act
83	Model Cities
84	School Lunch Program - Non/Food Assistance
85	PL 90-35 - EPDA
86	PL 89-415 - MDTA
90	Other

D - INSTRUCTIONAL ORGANIZATION

0	Not Applicable
1	Elementary School
2	Middle/Junior High School
3	High School/Secondary
4	Adult/Continuing Education School
5	Junior College/Post Secondary
6	Other

TABLE 3 - EXPENDITURE CLASSIFICATION (Continued)

E - OPERATIONAL UNIT (Example Only)

01	Adams Elementary School
02	King Middle School
03	Santa Maria High School
04	Lincoln Vocational-Technical School
05	Davis Junior College
06	Central Administrative Office
07	Main Warehouse
08	Main Bus Garage

F - FUNCTION

1000	INSTRUCTION
1100	Regular Programs
1110	Elementary
1120	Middle-Junior High
1130	High School
1190	Other Regular
1200	Special Programs
1210	Gifted and Talented
1220	Mentally Retarded
1230	Physically Handicapped
1240	Emotionally Disturbed
1250	Culturally Different
1260	Pupils with Learning Disabilities
1270	Bilingual
1290	Other Special
1300	Adult/Continuing Education Programs
1310	Adult Basic Education
1320	Advanced Adult Education
1330	Occupational
1340	Upgrading in Current Occupation
1350	Retraining for New Occupation
1360	Special Interest
1370	Life Enrichment
1390	Other Adult/Continuing Education
1400	Vocational Programs
1410	Applied Biological and Agriculture
1420	Health Occupations
1430	Business Marketing and Management
1440	Personal and Public Services
1450	Industrial Oriented Occupations
1460	Other Vocational

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

F - FUNCTION (Continued)

2000				SUPPORTING SERVICES
	2100			Support Services - Pupils
		2110		Attendance and Social Work Services
			2111	Service Area Direction
			2112	Attendance Services
			2113	Social Work Services
			2114	Pupil Accounting Services
			2119	Other Attendance and Social Work Services
		2120		Guidance Services
			2121	Service Area Direction
			2122	Counseling Services
			2123	Appraisal Services
			2124	Information Services
			2125	Record Maintenance Services
			2126	Placement Services
			2129	Other Guidance Services
		2130		Health Services
			2131	Service Area Direction
			2132	Medical Services
			2133	Dental Services
			2134	Nurse Services
			2139	Other Health Services
		2140		Psychological Services
			2141	Service Area Direction
			2142	Psychological Testing Services
			2143	Psychological Counseling Services
			2144	Psychotherapy Services
			2149	Other Psychological Services
		2150		Speech Pathology and Audiology
			2151	Service Area Direction
			2152	Speech Pathology Services
			2153	Audiology Services
			2159	Other Speech Pathology and Audiology Services

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

F - FUNCTION (Continued)

2200			Support Services - Instructional Staff
	2210		Improvement of Instruction Services
		2211	Service Area Direction
		2212	Instruction and Curriculum Development Services
		2213	Instructional Staff Training Services
		2219	Other Improvement of Instruction Services
	2220		Education Media Services
		2221	Service Area Direction
		2222	School Library Services
		2223	Audio Visual Services
		2224	Educational Television Services
		2225	Computer-Assisted Instruction Services
		2229	Other Educational Media Services
2300			Support Services - General Administration
	2310		Board of Education Services
		2311	Service Area Direction
		2312	Board Secretary Services
		2313	Board Treasurer Services
		2314	Election Services
		2315	Legal Services
		2316	Tax Assessment and Collection Services
		2317	Audit Services
		2319	Other Board of Education Services
	2320		Executive Administration Services
		2321	Office of the Superintendent Services
		2322	Community Relations Services
		2323	Staff Relations and Negotiations Services
		2324	State and Federal Relations Services
		2329	Other Executive Administration Services
2400			Support Services - School Administration
	2410		Office of the Principal Services
	2490		Other Support Services School Administration

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

F - FUNCTION (Continued)

2500	**Support Services - Business**
2510	Direction of Business Support Services
2520	Fiscal Services
2521	Service Area Direction
2522	Budgeting Services
2523	Receiving and Disbursing Funds Services
2524	Payroll Services
2525	Financial Accounting Services
2526	Internal Auditing Services
2527	Property Accounting Services
2529	Other Fiscal Services
2530	Facilities Acquisition and Construction Services
2531	Service Area Direction
2532	Land Acquisition and Development Services
2533	Architecture and Engineering Services
2534	Educational Specifications Development Services
2535	Building Acquisition, Construction, and Improvements Services
2539	Other Facilities Acquisition and Construction Services
2540	Operation and Maintenance of Plant Services
2541	Service Area Direction
2542	Care and Upkeep of Building Services
2543	Care and Upkeep of Grounds Services
2544	Care and Upkeep of Equipment Services
2545	Vehicle Servicing and Maintenance Services (other than buses)
2546	Security Services
2549	Other Operation and Maintenance of Plant Services
2550	Pupil Transportation Services
2551	Service Area Direction
2552	Vehicle Operation Services
2553	Monitoring Services
2554	Vehicle Servicing and Maintenance Services
2559	Other Pupil Transportation Services

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

F - FUNCTION (Continued)

Support Services - Business (Continued)

	2560		Food Services
		2561	Service Area Direction
		2562	Food Preparation and Dispensing Services
		2563	Food Delivery Services
		2569	Other Food Services
	2570		Internal Services
		2571	Service Area Direction
		2572	Purchasing Services
		2573	Warehousing and Distributing Services
		2574	Printing, Publishing, and Duplicating Services
		2579	Other Internal Services
	2590		Other Support Services, Business
2600			Support Services - Central
	2610		Direction of Central Support Services
	2620		Planning, Research, Development, and Evaluation Services
		2621	Service Area Direction
		2622	Development Services
		2623	Evaluation Services
		2624	Planning Services
		2625	Research Services
		2629	Other Planning, Research, Development and Evaluation Services
	2630		Information Services
		2631	Service Area Direction
		2632	Internal Information Services
		2633	Public Information Services
		2634	Management Information Services
		2639	Other Information Services

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

F - FUNCTION (Continued)

Central Support Services (Continued)

		2640		Staff Services
			2641	Service Area Direction
			2642	Recruitment and Placement Services
			2643	Staff Accounting Services
			2644	Inservice Training for Non-Instructional Staff
			2645	Health Services
			2649	Other Staff Services
		2650		Statistical Services
			2651	Service Area Direction
			2652	Statistical Analysis Services
			2653	Statistical Reporting Services
			2659	Other Statistical Services
		2660		Data Processing Services
			2661	Service Area Direction
			2662	Systems Analysis Services
			2663	Programming Services
			2664	Operations Services
			2669	Other Data Processing Services
		2690		Other Support Services - Central
	2900			Other Supporting Services
3000				COMMUNITY SERVICES
			3100	Direction of Community Services
			3200	Community Recreation Services
			3300	Civic Services
			3400	Public Library Services
			3500	Custody and Care of Children Services
			3600	Welfare Activities Services
			3700	Nonpublic School Pupils Services
			3900	Other Community Services

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

F - FUNCTION (Continued)

4000		NONPROGRAMMED CHARGES
	4100	Payments to Other Governmental Units (Within the State)
	4200	Payments to Other Governmental Units (Outside the State)
	4300	Permanent Transfer from Bond and Interest Fund
	4400	Permanent Transfer from Working Cash Fund
	4500	Permanent Transfer of Interest from Working Cash Fund
	4600	Permanent Transfer from Educational Fund
5000		DEBT SERVICES
6000		PROVISION FOR CONTINGENCIES

G - OBJECTS

100			SALARIES
	110		Regular Salaries
	120		Temporary Salaries
	130		Overtime Salaries
200			EMPLOYEE BENEFITS
300			PURCHASED SERVICES
	310		Professional and Technical Services
		311	Instruction Services
		312	Instructional Programs Improvement Services
		313	Pupil Services
		314	Staff Services
		315	Management Services
		316	Data Processing Services
		317	Statistical Services
		318	Board of Education Services
		319	Other Professional and Technical Services
	320		Property Services
		321	Public Utilities Services
		322	Cleaning Services
		323	Repairs and Maintenance Services
		324	Property Insurance
		325	Rentals
		329	Other Property Services
	330		Transportation Services
		331	Pupil Transportation
		332	Travel
		339	Other Transportation Services

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

G - OBJECTS (Continued)

	340		Communication
	350		Advertising
	360		Printing and Binding
	390		Other Purchased Services
400			SUPPLIES AND MATERIALS
	410		Supplies
	420		Textbooks
	430		Library Books
	440		Periodicals
	450		Warehouse Inventory Adjustment
	490		Other Supplies and Materials
500			CAPITAL OUTLAY
	510		Land
	520		Buildings
	530		Improvements Other Than Buildings
	540		Equipment
	550		Vehicles
	560		Library Books
	590		Other Capital Outlay
600			OTHER OBJECTS
	610		Redemption of Principal
	620		Interest
	630		Housing Authority Obligations
	640		Dues and Fees
	650		Insurance and Judgments
		651	Liability Insurance
		652	Fidelity Bond Premiums
		653	Judgments Against the LEA
		659	Other Insurance and Judgments
	690		Miscellaneous Objects
700			TRANSFERS
	710		Fund Modifications
	720		Transits
	790		Other Transfers
800			TUITION

H - JOB CLASSIFICATION ACTIVITY

1	Official/Administrative
2	Professional-Educational
3	Professional-Other
4	Technical

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

H - JOB CLASSIFICATION ACTIVITY (Continued)

5	Office/Clerical
6	Crafts and Trades
7	Operative
8	Laborer
9	Service Work

I - TERM

1	Fall Term Day
2	Fall Term Evening
3	Winter Term Day
4	Winter Term Evening
5	Spring Term Day
6	Spring Term Evening
7	Summer Term Day
8	Summer Term Evening

J - SUBJECT MATTER AREA

01	Agriculture
02	Art
03	Business
04	Distributive Education
05	English Language Arts
06	Foreign Languages
07	Health Occupations Education
08	Health and Safety in Daily Living, Physical Education and Recreation
09	Home Economics
10	Industrial Arts
11	Mathematics
12	Music
13	Natural Sciences
14	Office Occupations
15	Social Sciences/Social Studies
16	Technical Education
17	Trade and Industrial Occupations
18	Athletics
19	Differentialized Curriculum for Handicapped Pupils
20	Concurricular Activities
21	Safety and Driver Education
22	Study Hall

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

J - SUBJECT MATTER AREA (Continued)

23	General Preschool Education
24	Early Childhood Education
25	Upper Elementary Education
99	Other

K - PROGRAM (Example Only)

10010	Drug Abuse
10020	Traffic Safety
10030	Environmental Awareness
10040	Geometry I
10050	School Bus
10060	Work Order

Exhibit IV-2
Page 1 of 13

DISTRICT 88
ACCOUNT CODE STRUCTURE

TABLE 1

BALANCE SHEET ACCOUNT SUMMARY

BALANCE SHEET ACCOUNTS

ASSETS & OTHER DEBITS

100	Current Assets
101	Cash in Bank
102	Petty Cash
105	Imprest Cash
151	Due From Educational Fund
152	Due From Building Fund
180	Investments
199	Other

200	Fixed Assets
201	Land
202	Buildings
204	Equipment

300	Budgeting Accounts
301	Estimated Revenues
302	Revenues

LIABILITIES - FUND BALANCES

400	Current Liabilities
401	Prior Years Accounts Payable
402	Accounts Payable
407	Tax Warrants Payable
409	Tax Notes Payable
434	Due to Working Cash Fund
451	Teacher Pension Payable
452	Federal Income Taxes Payable
453	State Income Taxes Payable
454	FICA Taxes Payable
455	IMRF Payable
456	Credit Union Payable
457	Certificated Ins. Plan Payable
458	Non-Certificated Ins. Plan Payable
459	Miscellaneous Ins. Plan Payable
460	Crusade of Mercy Payable
461	MONY Annuity Payable
462	Franklin Life Insurance Payable
463	Variable Annuity Payable
464	Horance Mann Annuity Payable

TABLE 1 - BALANCE SHEET ACCOUNT SUMMARY (Continued)

LIABILITIES - FUND BALANCES (Continued)

	465	Aetna Annuity Payable
	466	Other Annuity Payable
	467	Net Payroll Payable
	468	Board Share - FICA Payable
	469	Board Share - IMRF Payable
	470	Board Share - Certificated Ins. Payable
	471	Board Share - Non-Certificated Ins. Payable
	472	Board Share - Miscellaneous Ins. Payable
	473	Board Share - Other Benefits
500		Long Term Liabilities
	501	Bonds Payable
	502	Interest Payable
600		Budgeting Accounts
	601	Estimated Expenditures
	602	Expenditures
	699	Other Liabilities
700		Fund Balance
	704	Fund Balance

TABLE 2

REVENUE CLASSIFICATION

1000	LOCAL SOURCES
1100	Taxes
1111	Back Taxes
1112	1972 Taxes
1113	1973 Taxes
1114	1972 Liability Insurance Taxes
1115	1973 Liability Insurance Taxes
1116	Life Safety Reimbursements
1117	Working Cash Taxes
1300	Tuition
1311	Regular
1321	Continuing Education Tuition
1331	Summer School Tuition
1500	Earnings on Investments
1510	Interest Earned
1600	Food Services
1610	Sales to Pupils
1620	Sales to Pupils
1690	Other
1700	Pupil Activities
1711	Athletic Admissions
1719	Other Athletic Receipts
1720	Fee Cards
1790	Other Pupil Revenue
1800	Textbooks
1819	Textbook Revenues
1820	Textbook Sales
1830	Sale of Supplies
1890	Other

TABLE 2 - REVENUE CLASSIFICATION (Continued)

1900	Other Local Revenues
1910	Rentals
1911	Towel Rental
1931	Sale of Equipment
1932	Sale of Buildings & Grounds
1960	Transfers In
1971	Principal on Bonds Sold
1972	Premium on Bonds Sold
1973	Accrued Interest on Bonds Sold
1991	Other Continuing Education Receipts
1992	Other Summer School Receipts
1999	Other Local Revenue
2000	STATE SOURCES
2100	Grants In Aid
2110	General State Aid
2121	Transportation Aid - Regular
2122	Transportation Aid - Special Education
2123	Transportation Aid - Voc. Education
2131	Driver Education
2135	Vocational Education
2136	Gifted Children
2141	School Lunch
2143	School Milk
2900	Other State Revenues
3000	FEDERAL SOURCES
3100	Non-Restricted Federal Grants
3400	Restricted Federal Grants
3420	Vocational Aid
3431	MDEA Title III
3441	Title I
3442	Title II
3461	School Lunch
3462	Special Milk
3490	CVIS
3900	Other Federal Revenue

TABLE 3

EXPENDITURE CLASSIFICATION

CATEGORY WITHIN DIMENSION AND EPIC LEVELS

A - FUND GROUPS

10		Education
20		Building
	21	Building
	22	Special Education Construction
	23	Life Safety
30		Bond and Interest
	31	K Bond Series
	32	L Bond Series
	33	CDE Bond Series
40		Transportation
50		Municipal Retirement
70		Working Cash
89		Activity
90		

B - ACCOUNT TYPE (General Ledger Identification)

1	Assets
2	Liabilities
3	Fund Balances
4	Revenues
5	Expenditures

C - SOURCE OF FUNDS (Categorical)

00	Local (Not Applicable)
05	Liability Insurance
07	Special Education-Operations
20	Vocational Education - General
21	Vocational Education - Work Study
22	Vocational Education - Consumer Education
23	Vocational Education - CVIS
24	Vocational Education - Disadvantaged & Handicapped
30	Title I - PL 89-10

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

C - SOURCE OF FUNDS (Continued)

35	Title II - PL 89-10
36	Title III - PL 89-10
37	Gifted Children
81	Fee Cards
84	Clubs
98	Other
99	NA

D - FUNCTION

1000	INSTRUCTION
1100	Regular Programs
1130	High School
1200	Special Programs
1201*	General Host
1210	Gifted and Talented
1220	Mentally Retarded
1230	Physically Handicapped
1240	Emotionally Disturbed
1250	Culturally Different
1260	Learning Disabilities
1280	Socially Maladjusted
1290	DVR (Div. of Voc. Rehab.)
1300	Adult/Continuing Education Programs
1310	Adult Basic Education
1320	Advanced Adult Education
1330	Occupational
1340	Upgrade in Current Occupation
1350	Retraining for New Occupation
1360	Special Interest
1370	Life Enrichment
1380	Other Adult Education
1400	Vocational Programs
1410	Applied Biological
1420	Health Occupations
1430	Business Marketing & Management
1440	Personal & Public Service
1450	Industrial Oriented Occupations
1900	Other Instructional Programs
1911	Athletics
1920	Driver Education

*Special Account Required in our Computerized System

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

D - FUNCTION (Continued)

4991	Summer School
4993	Gifted Children
4999	CoCurricular
5000	SUPPORTING SERVICES
5100	Pupil Support
5110	Attendance and Scheduling
5120	Guidance
5130	Health
5140	Psychological
5150	Speech and Audiology
5200	Instructional Staff
5220	Improvement of Instruction
5222	Curriculum Development
5223	In-Service Training
5229	Other Staff Services
5230	Education Media
5232	Library
5233	Audio Visual
5235	Computer Assisted Instruction
5300	General Administration
5310	Board of Education
5320	Executive Administration
5400	School Administration
5420	Principal's Office
5430	Departmental Administration
5490	Other
5500	Business Administration
5520	Fiscal
5530	Facility Acquisitions
5540	Operation of Plant
5550	Maintenance of Plant
5560	Pupil Transportation
5570	Food Services
5584	Duplicating
5590	Other
5600	Central
5620	Research and Development
5630	Information

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

D - FUNCTION (Continued)

2640	Staff Recruitment
2660	Data Processing
2670	Bookstore
2690	Other
5900	Other Support Services
6900	Other Community Services
7400	Transfers to Education Fund
8000	CONTINGENCY
9000	NA

E - OBJECT

1000	SALARIES
1110	Certificated - Regular
1111	Administration
1112	Teaching
1114	Director/Supervisor
1117	Co-Curricular
1118	Service
1119	Other
1120	Certificated - Temporary
1122	Substitute/Tutor
1127	Co-Curricular
1128	Service
1129	Other
1130	Certificated/Additional Compensation
1131	Administration
1132	Teaching
1133	Co-Curricular
1138	Service
1139	Other
1210	Non-Certificated - Regular
1211	Administration
1212	Teaching
1213	Teacher Aide/Para-Professional
1214	Director/Supervisor
1215	Secretarial/Clerical
1216	Custodial/Maintenance
1218	Service
1219	Other

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

E - OBJECT (Continued)

1220	Non-Certificated - Temporary
1223	Teacher Aide/Para-Professional
1225	Secretarial/Clerical
1126	Custodial/Maintenance
1128	Service
1129	Other
1230	Non-Certificated/Overtime/Additional Comp.
1235	Secretarial/Clerical
1236	Custodial/Maintenance
1138	Service
1139	Other
2000	EMPLOYEE BENEFITS
2100	Certificated
2110	Insurance
2120	Teacher Pension
2130	FICA
2140	Tuition Reimbursement
2200	Non-Certificated
2210	Insurance
2220	Municipal Retirement
2230	FICA
3000	PURCHASED SERVICES
3100	Professional/Technical
3110	Instructional
3120	Curriculum Development
3150	Data Processing
3170	Board of Education Services
3190	Other
3200	Property
3210	Utilities
3211	Heating
3230	Repairs/Maintenance
3240	Insurance
3250	Rentals
3290	Other
3291	Taxes
3300	Transportation
3310	Pupil
3311	Field Trips

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

E - OBJECT (Continued)

3312	Special Education Transportation
3320	Staff Travel
3322	Staff Vocational Travel
3390	Other
3400	Communications
3500	Advertising
3600	Printing/Binding
3700	Tuition
3900	Other
3902	Legal
3903	Audit
3904	Election
3905	Postage
3906	Membership
3990	Other
4000	SUPPLIES/MATERIALS
4100	General Supplies
4110	Audio/Visual
4120	Duplicating
4130	Food
4200	Textbooks
4300	Library Books
4400	Periodicals
4900	Other
4901	Laundry
5000	CAPITAL OUTLAY
5100	Land
5200	Building
5300	Improvements

TABLE 3 - EXPENDITURE CLASSIFICATIONS (Continued)

E - OBJECT (Continued)

5400	Equipment
5500	Vehicles
5600	Library Books
5900	Other
6000	OTHER EXPENSE
6100	Redemption of Principal
6200	Interest
6400	Dues/Fees
6500	Insurance Premiums
6600	Other
6601	Special Projects
6602	Sales Tax
7000	TRANSFERS
7100	Fund Modifications
7200	NA
7900	Other
9000	NA

F - FACILITY

0010	York High
0020	Willowbrook High
0030	Addison Trail High
0040	District-Wide
0050	District Office
0090	NA

G - PROGRAM AREAS

01	Alternate School
02	Art (02)
03	Athletics
05	Attendance & Scheduling
06	Audio Visual
07	Board of Education
08	Book Store
09	Business Education (03)
10	Computer Assisted Instruction
13	Continuing Education
14	Co Curricular
15	Cosmotology
16	CVIS II
17	Dental Aides
18	Duplicating Services
19	Driver Education
20	English (05)
21	Executive Administration
22	Facilities Acquisitions
23	Fiscal Services
24	Food Services
25	Fourth Site
26	Guidance
27	Health Services
28	Home Economics (09)
29	Host Accounts
30	Industrial Arts (10)
31	Language (06)
32	Library
33	Maintenance of Plant
34	Mathematics (11)
35	Music (12)
36	Operation of Plant
37	Other Central Services
38	Other Instructional Programs
39	Physical Education (08)
41	Principals Office
42	Principals Office - Other
43	Psychological Services
44	Science (13)
45	Social Studies (15)
46	Special Education
47	Staff Recruitment
48	Summer School
49	Transportation

G - PROGRAM AREAS (Continued)

50	Petty Cash
51	Curriculum Development
52	Speech Services
53	Title I
54	Title II
55	Gifted Children
56	Building

CHAPTER V

BUSINESS OFFICE OPERATING PROCEDURES

The purpose of this section is to outline the procedures followed by District ?8 to prepare input to its automated systems. Although the procedures which follow are, in several cases, detailed, they are not meant to serve as a procedures manual but only to demonstrate what tasks are done by the District to obtain the desired results and who or what part of the organization is responsible for the completion of those tasks. We have included many of the forms used in the procedures and feel that the data which goes on the forms is self-explanatory.

The following sections include the budgetary, personnel, payroll, and general accounting procedures.

Budgetary Procedure
Budget Formulation

Responsibility	Action
District Office (Nov.-Dec.)	1. Prepares an informal budget on a district-wide basis.
	2. Submits above budget to the Board of Education for their review.
Board of Education (Nov.-Dec.)	3. Reviews and commits funds for supplies, capital equipment and textbooks based on the budget presented.
District Office (Nov.-Dec.)	4. Reviews previous budgets, estimated student enrollments, and other factors and then allocates new budget base to the schools.
	5. Submit budget allocations to the schools.
Principals	6. Request budgets from department chairmen for desired expenditures for supplies, capital equipment and textbooks.
	7. Review submitted budgets.
	8. Prepares budget request in detail for his school.
(Dec.-Jan.)	9. Submits budget request in detail to the District Office. See Exhibit OP-1.
District Office - Business Office	10. Consolidates budget requests in preparation for centralized purchasing function.
(Jan.-Feb.)	11. Prepares bidding lists for requested purchases.
	12. Send out bidding lists to prospective vendors and receive bids.

(Feb.-Mar.)

13. Review bids with principals and department chairmen resulting in a decision on vendors. (This is done when technical requirements of a product to be purchased are of importance).

14. Issue purchase orders by location. Delivery scheduled in May or June with payment to be made in July.

15. File issued purchase orders in a "hold" file for processing in the next fiscal year.

Board of Education
(April)

16. Authorizes the District Office to develop an official tentative budget.

District Office
(April-May)

17. Develops a total tentative budget.

Note 1: By this time the majority of purchase of supplies, capital equipment, and textbooks are known. Salary negotiations begin in February. Thus the budget for salaries will be an estimate.

Note 2: The budget is developed for:

Salaries and Wages
Fringe benefits
Purchased services
Supplies
Capital equipment
Other

It is presented at the following detailed levels:

- Fund
- Account type
- Source of Funds
- Function

District Office (April-May) continued	* Sub-Function Sub-Sub-Function * Object * Sub-Object Sub-Sub-Object * Location Department
	The asterisked dimensions above represent the level of detail submitted to the Board of Education. See Exhibit OP-2.
	18. Updates EPIC account master file with new accounts.
	19. Load (update) account master with tentative budget figures. Check out Appropriation Register.
	20. Receive budget reports from the EPIC system in various sequences.
	21. Conduct budgetary work sessions with the Superintendent and the Board of Education to discuss and finalize the tentative budget.
	22. Input to account master the changes resulting from work sessions.
	23. Request and receive revised tentative budget reports.
(June-July)	24. Submit revised tentative budget to the Board of Education.
Board of Education (July-Aug.)	25. Adopts budget as tentative.
District Office	26. Receives results of salary negotiations, state aid formulas and other budgetary factors such as increased board contributions.

District Office continued (Sept.)	27.	Updates budget and receives revised budget reports.
	28.	Submits finalized budget to the Board of Education.
Board of Education (Sept.)	29.	Conducts budget hearings.
	30.	Adopts finalized budget.
	31.	Requests appropriate tax levies.
Monthly District Office - Business Office	32.	Inputs allocation adjustments to EPIC system's account master.
	33.	Receives and reviews budgetary reports from EPIC accounting system. Note: Before these reports are produced outputs from the payroll, accounts payable and other systems or procedures are introduced into the budgetary files.
	34.	Reviews the budgetary reports including the bills paid list with the Finance Committee. Note: The Finance Committee is comprised of three members of the Board of Education.
Finance Committee	35.	Submits financial business and reports to the Board of Education during normal monthly board meeting.

Personnel Procedure
Hiring Teachers

Responsibility	Action
Personnel Office	1. Receives written request for application.
Personnel Manager	2. Reviews request: a. If an open position exists or will soon exist, the Personnel Office performs number 3 below, otherwise, b. sends letter explaining the situation and does not send application. See Exhibit PER-1.
Personnel Office	3. Sends to requestor an application form (PER-2) along with an introductory letter which also serves to request additional information from the applicant. (PER-3). Note: If applicant's request is deemed valuable for future hire another letter (PER-4) is sent along with an application.
	4. Letter is filed in "application request" file.
	5. Receives application from applicant. Follow-up letters are sent for various reasons. See Exhibits PER-4, 5, 6, 7, 8, and 9.
	6. Files application forms in the "application" file. This file is maintained in alphabetical within subject matter area order. If more than one subject matter area, a cross reference card is maintained in the appropriate area.

Personnel Office continued	7. Receives notification of expansion positions or upcoming vacancy.
	8. If additional applications are desired, notifies approximately 20 college placement offices and sends notice to the Office of the Superintendent of Public Instruction. The OSPI sends out to several hundred placement bureaus a list of vacancies on a monthly basis.
Selection Process	
Personnel Office	9. Sends letter (PER-10) to applicants in the active file. Note: The applications are maintained for two years before dismantling.
Personnel Manager	10. Reviews applications.
	11. Selects most promising candidates.
	12. Sends applicants folders to principals for review and interview appointment.
	13. Sends letter to candidates. (PER-11).
Principals and Department Chairmen	14. Set up interviews with candidates.
	15. Interviews candidates and makes selection.
	16. Notifies the Personnel Office of selection and recommended salary based on their interpretation of salary structure and applicants credentials.

Personnel Office	17. Prepares contract for selected applicant. PER-12 if contract is to be signed before salary negotiations are completed. PER-13 if salary negotiations have been completed and teacher will be employed for full year. PER-14 if teacher is a replacement and thus will teach for only part of the year.
	18. Receives non-selected applicants folders from principals. Holds until contract is signed.
	19. If contract is not signed within 10 days, repeat steps 15-16 until candidate accepts position.
	20. If candidate does not accept, send letter PER-15.
	21. When contract is signed, send new employee forms PER-16, 17, and 18 asking for other information before employee can be placed on the payroll.
	22. Informs teacher of beginning date of teacher workshops and asks for documents outstanding, (PER-29).
	23. Sends letter of appointment to the Payroll section of the Business Office. (See Payroll Procedure).
	24. Send one of several letters (PER 19-24) to those candidates and applicants not selected.
Principals	25. Conduct teacher workshops.

Teachers	26.	At workshops, complete health insurance forms, etc.
Principals	27.	Send completed documents to the Payroll Office.
Personnel Manager	28.	Meet with Assistant Business Manager and discuss teacher accounting distribution (See Payroll Procedure). Supply a list of new teachers and who they replace if a replacement.
Assistant Business Manager	29.	Notify Payroll Section of accounting distribution of teachers salar[illegible]
Substitute Teachers		
Personnel Office	30.	Accepts substitute teacher applications (PER-30).
	31.	Determine area of teaching ability and file accordingly.
	32.	Send applications to Assistant Principals.
	33.	When substitute is needed principals coordinate efforts to inform teacher and if not already on the payroll, have employee fill out W-4 and send to Payroll. (See Payroll Procedure.)
Annually		
Personnel Office	34.	Issue new contracts based on teachers status. PER-25 for employees attaining tenure. PER-26 for employees still on probationary status.
	35.	Issue salary change letter to teachers on tenure.

Annually

Personnel Office (Continued)	36. Notify Payroll Office of Salary Increase.
	37. Dismantle Application files based on age of file or no expectation of an opening for specific positions. Letters sent to those whose files are dismantled, (PER 27-28).

Non-Certified Personnel

The types of employees involved in this procedure are Clerical/Secretarial, Cafeteria, Teacher Aide, Custodial-Maintenance, and Hall and Cafeteria monitors.

Responsibility	Action
Administrative Assistant to the Principal	1. Notify the Personnel Office of all vacancies and new positions.
Personnel	2. Receive applications for employment on forms PER 31-34.
	3. File applications in alphabetical by type of job.
	4. As requested, submit to principals' assistants list of names, addresses and telephone numbers of applicants.
Administrative Assistant	5. Set up interviews with applicants and head of area in need of an employee.
	6. Select applicant.
	7. Complete "Requisition for Non-Certified Personnel," form PER-35.
	8. Send to Superintendent's Office.
Prospective Employee	9. Complete W-4, etc. at the Payroll Office.
Business Office	10. Receive letter of hire from the Personnel Office to place individual on the payroll.

Payroll Procedures

The payroll office issues the document "Payroll Procedures - Including Assignments and Deductibles", Exhibit PAY-1. This document delineates the various classifications used in the payroll system.

The payroll is run on a bi-monthly basis and checks are issued on the 5th and 20th of each month.

Responsibility	Action
Annually	
Principals	1. Send list of all teachers to the payroll office showing names, departments, and percentage of time to be distributed to that department. (PAY 2-3).
Payroll Office	2. Checks out listings and expands data to include earnings data and employee number data.
Personnel Office	3. Sends out form to schools asking for the assignment of extra duties. (PAY-4).
Principals	4. Complete above document and send to Payroll Office.
Monthly	
Payroll Office	5. Receives letters of new hires.
	6. Receives payroll deduction forms, (PAY 6, 7, 8). Also receives W-4's and Annuity company authorizations for payroll deductions from employees through the companies.

Monthly

Payroll Office
continued

7. Completes update form PAY-5. Data completed for the payroll system includes:
   a. location
   b. employee number (alpha sequence number)
   c. date
   d. name
   e. address
   f. social security number
   g. pension code
   h. activity code
   i. marital status
   j. tax data
   k. prime pay code
   l. original contract amount
   m. title
   n. birth date
   o. date hired

   In addition the accounting distribution of the gross pay is coded on the form along with the deduction data.

   Note: For new employees, the Assistant Business Manager meets with the Personnel Manager to ascertain the accounting distribution.

8. The above document is keypunched and sent to the Data Processing facility where file updates are made and audit lists are produced.

9. Check out audit lists.

Principals

10. Send to payroll at end of pay period a variety of payroll reporting documents authorizing payments to be made to students, extra work done by teachers and other employees, and overtime to be paid certain employees. Although 15-20 different forms are used, only PAY-9 and PAY-10 are shown in this procedure.

Monthly

Principals	10.	continued
		Note 1: All payrolls, including non-certified are paid on a bi-monthly basis. Non-certified are paid on a quarterly system.
		Note 2: The payroll system is designed to pay all persons the same amount (regular pay) every payroll unless instructed otherwise by input resulting from the documents submitted in this step.
	11.	All changes from the "status-quo" payroll are inputted via the "Payroll Rate/Adjustment" form (PAY-12). The presence of this input overrides the data contained in the payroll file and usually number about 1000.
Data Processing	12.	Run a trial payroll listing.
Payroll Office	13.	Checks out payroll listing and makes appropriate corrections which are then used to run the payroll system.
Data Processing	14.	Runs Payroll System.
	15.	Delivers output to the Payroll Office. a. Checks b. Payroll listing c. Year-to-date listing d. Accounting distribution e. Check register cards
Payroll Office	16.	Distributes checks to various locations for distribution.

General Accounting Procedures

The general accounting procedures are presented below in three sections; receipts, disbursements, and investments. The accounting system (EPIC) is used as the data processing system. Control is maintained by the treasurer's maintenance of a cash flow ledger by fund and bank. This cash flow ledger must be accessed before approving any of the EPIC accounting reports to check out balances.

Receipts

Responsibility	Action
Business Office	1. Receipts from state and local sources are received by the Business Office.
	2. Record each receipt on a two part deposit slip for specific banks.
	3. Send one copy to bookkeeping department.
	4. Send one copy to treasurer.
Treasurer	5. Endorse receipt and enter totals in cash-flow ledger.
Schools	6. Receive cash from students.
	7. Deposit in appropriate banks.
	8. Send copy of deposit slip to Business Office.
Business Office	9. Route deposit slip to treasurer for recording in cash-flow ledger and then to bookkeeping department.

Monthly

Bookkeeping Department	10. Code all receipts, investment transactions, and budgetary allocation adjustments.
	11. Keypunch and enter data to EPIC system.
Data Processing	12. Run transaction register.
Bookkeeping	13. Check out transaction register and "OK" entrance of data to the EPIC system.

Disbursements

Responsibility	Action
Teachers, Managers, Principals, etc.	1. Prepare purchase orders indicating items, prices, vendor, etc.
	Note: P.O.'s are color coded by school.
	2. Send purchase order to department chairman, principal for approval.
Department Chairman, Principal	3. Approves purchase order if sufficient funds are available.
	4. Gives purchase orders to schools financial secretary.
Schools Financial Secretary (Daily)	5. Calls Business Office and obtains a purchase order number for each purchase order.
Business Office	6. Gives financial secretary purchase order number and posts amount and vendor on a purchase order log.
Financial Secretary	7. Retains copy of purchase order and sends the remaining copies to the Business Office.

Business Office	8.	Checks to see if account to be charged has enough money in it and if so releases purchase order to vendor.
	9.	Sends purchase order to keypunch for encumbrance input preparation for the EPIC system.
Keypunch (weekly)	10.	Keypunches encumbrances and sends to Data Processing for input to the EPIC encumbrance subsystem of the accounts payable system.
Schools	11.	Receive merchandise ordered, and if satisfactory signs a copy of the purchase order as received and forwards to the Business Office.
Business Office	12.	Receives invoices from vendor.
	13.	Files invoice until approved "received" purchase order is received from the schools.
	14.	Compares invoice to original purchase order and receiving records verifying extensions.
	15.	When invoice is in order sends to keypunch for preparation of input to the EPIC accounts payable system.
Keypunch	16.	Keypunch from invoice. a. looks up vendor number from list. If name is present, assign one and prepare input to the vendor file.
	17.	Send encumbrances and invoices to be paid to the data processing facility.
Data Processing	18.	Runs accounts payable register for check out.

Business Office	19. Checks out accounts payable register. If OK give "go ahead" to Data Processing.
	20. Run Accounts Payable System a. checks b. treasurer's list of bills c. check reconciliation cards d. encumbrance liquidation reports
	21. Compares checks to invoices. If OK submits bills payable list (list of checks written) to the Assistant Business Manager for approval.
Assistant Business Manager	22. Approves list and sends to treasurer.
Treasurer	23. Reviews checks against bills payable list and authorizes signatures to be made on checks.
	24. Records disbursements in the cash flow ledger.
Business Office	25. Runs checks through check signing machine.
	26. Separates three part check. a. Original check sent to vendor with copy of the invoice b. Second part attached to original invoice and purchase order and filed c. Third copy filed in binder in numerical order
Data Processing (Monthly)	27. Runs remaining accounting and budgetary reports in EPIC system and sends to Business Office. Input into the system will at this time include the payroll distribution.

Business Office	28. Checks all totals to controls maintained in cash flow ledger. If OK, instructs Data Processing to prepare system for next month's transaction inputs.
Treasurer	29. Prepares treasurer's report and submits to finance committee for presentation to the Board of Education.

Investments

The treasurer is authorized to invest all excess school funds.

Responsibility	Action
Treasurer	1. Invests funds.
	2. Records investment in ledger indicating cost, date and type of investment.
	3. When investment liquidated, record receipt in two amounts: original cost and interest received.
	4. Report investments on monthly Treasurer's Report.
Business Office (Monthly)	5. Keypunch and enter investment transactions in EPIC accounting system.

BOARD OF EDUCATION - COMMUNITY HIGH SCHOOL DISTRICT #88

Check One: AT ____
W ____
Y ____

BUDGET REQUESTS

Check One
Capital Equipment
Instructional Supplies

DEPARTMENT ____________________
☐ Instructional
☐ Area ____________________
Room Number ____

Supplier: ____________________
Address: ____________________
____
Cat. No.: ____________________

INSTRUCTIONS

Dept. Chairman's Signature ____________________

Page ___ of ___ Pages

(1) Please number pages consecutively (2) List only one supplier per page (3) Prepare in triplicate, department chairman retains one copy, forwards two copies to principal who retains one copy and sends original to District Business Office (4) All deletions from the original copy must be initialed by the individual making the deletion

Catalog Page No.	Catalog Number	Quantity	Nomenclature and/or Specifications	Unit Cost	Total Cost

OP - 1

OP- 2
P. 1 of 3

PROGRAM BUDGET

1973-74

A. Location ______________________

B. Program/Dept. _________________

C. Total # of class periods of instruction ____________

D. Total # of students enrolled in the various class periods ___________________

EXPENSE CLASSIFICATION **AMOUNT**

SALARIES
REGULAR

1. Directors/Supervisors - Local Sources _______
2. Teachers - Local Sources _______
3. Para Pros/Teacher Aides - Local Sources _______
4. Para Pros/Teacher Aides - Disadvtgd. and handicapped _______
5. Secretarial/Clerical - Local Sources _______
6. Secretarial/Clerical - Disadvtgd. and handicapped _______

Total Regular Salaries _______

TEMPORARY

7. Tutors - Local Sources _______
8. Tutors - Disadvtgd. and handicapped _______
9. Substitutes - Local Sources _______

Total Temporary Salaries _______

OVERTIME/ADD. COMPENSATION

10. Overtime/Add.Comp. - Local Sources ______

11. Overtime/Add.Comp. - Disadvtgd. and Handicapped ______

12. Overtime/Add.Comp. - Voc. Education ______

Total Overtime/Add. Compensation ______

Total Salaries ______

EMPLOYEE BENEFITS

13. IMRF - Local Sources ______

14. FICA only - Local Sources ______

15. Cert. Ins. - Local Sources ______

16. Non Cert. Ins. - Local Sources ______

Total Employee Benefits ______

PURCHASED SERVICES

17. Data Processing - Local Sources ______

18. Repairs & Maint. - Local Sources ______

19. Rentals - Local Sources ______

20. Travel-Pupils - Local Sources ______

21. Travel-Staff - Local Sources ______

22. Travel-Staff - Voc. Education ______

23. Other - Local Sources ______

Total Purchased Services ______

SUPPLIES AND MATERIALS

24. General Supplies - Local Sources ______

25 General Supplies - Fee Cards ______

26. General Supplies - Disadvtgd. and Handicapped ______

27. General Supplies - Vocational Education ______

28. Textbooks - Local Sources ______

29. Audio-Visual Supplies - Local Sources ______

30. Duplicating Supplies - Local Sources ______

31. Other Supplies - Local Sources ______

Total Supplies & Materials ______

ITAL OUTLAY

32. Capital Outlay - Local Sources ______

33. Capital Outlay - Disadvtgd. and Handicapped ______

34. Capital Outlay - Voc. Education ______

Total Capital Outlay ______

TOTAL EXPENDITURE BUDGET ______

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

This will acknowledge receipt of your recent inquiry concerning a teaching vacancy in High School District 88.

At the present time we do not have a vacancy in your field of specialization, however, when a vacancy occurs for which you might be considered a candidate, we will contact you to learn of your availability.

Thank you for your interest in our school system.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:lb

PER - 2

Community High School District 88

1250 SOUTH ARDMORE AVE.
VILLA PARK, ILLINOIS 60181

Your application will be kept strictly confidential. Please complete it with great care. Attach one complete transcript of your college work or request that it be sent to PERSONNEL OFFICE, COMMUNITY HIGH SCHOOL DISTRICT 88, 1250 SOUTH ARDMORE AVENUE, VILLA PARK, ILLINOIS 60181.

Teaching position desired (subject area) ______________________ (1st Choice) ______________________ (2nd Choice)

Name ____________ Last ____________ First ____________ Initial   Date of application ______________

Present or temporary address ____________ Street ____________ City ____________ State ____________ Zip Code

Until ______________________   Area Code Telephone No. ______________

Permanent Address ____________ Street ____________ City ____________ State ____________ Zip Code

Area Code and Telephone No. ______________________   Social Security No. ______________

Do you have an Illinois teaching certificate? Yes ☐ No ☐ If yes, what type? ______________

List other teaching certificate(s) held ______________________

Highest degree now held ______________ Semester hours earned beyond that degree if any ______________

Now a candidate for ______________ degree

To be conferred on or about ______________________

Total years of contracted teaching experience ______________

Military Service ____________ Years ____________ Months

FOR PRINCIPAL'S USE ONLY

Teaching Experience ______________

Military Experience ______________

Degree ____________ + Sem. Hrs. ____________

Experience Allowed ______________

Salary Scale Step ______________

Salary $ ______________

NOTE: ONLY FIRST PAGE OF APPLICATION
FORM INCLUDED WITH THIS DOCUMENT.

PER - 3

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

In reply to your recent inquiry, YES, we have a vacancy in your field!

We are extremely interested in maintaining high caliber personnel and will, therefore, appreciate receiving a complete and accurate account of your qualifications.

Enclosed you will find our application form. Please complete it and return it to our Personnel Office within 10 days of the above date to confirm candidacy. In addition we require the following:

> Up-to-date transcripts of college credits (1 copy each)
> (If you have personal copies on hand they are acceptable at this time for evaluation of your candidacy)
>
> Credentials from your Placement Bureau or (4) letters of recommendation.
>
> No interviews will be held until the above items are filed.

After this office has received all items, your file will be reviewed and if you have the background and qualifications for the vacancy, your folder will be sent to the principal's office. If not you will be notified promptly of decision concerning your candidacy.

After a folder has been sent to one of our schools, that school will call or notify you of interest in scheduling an interview.

Thank you for your interest in our school system.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:1b

MII

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

There has been no follow-up on your part on the original letter of application. Please be advised that the vacancy for which you applied has been filled.

Thank you for your interest in District 88.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:mh

PER - 5

COMMUNITY HIGH SCHOOL DISTRICT 88

1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY

TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

This will acknowledge receipt of your recent inquiry concerning a teaching vacancy in High School District 88.

At the present time we do not have a vacancy in your field of specialization. If one should occur within the next thirty days for which you might be considered a candidate, we will notify you and check on your availability.

If you do not hear from us within that period of time, it will be your responsibility to inquire again at some future date if still interested.

Thank you for considering District 88.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:dh

MI-D

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

There has not been sufficient follow-up on your part on your original letter of application for us to feel that you are pursuing candidacy in the vacancy for which you were sent notice.

Please be advised that your file is now considered inactive. We trust that in the interim you have located an assignment to your liking.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:dh

MIVa - 3

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

Since you first contacted us, a vacancy has occurred in your field of teaching specialization. If you wish to be considered for this position would you please see that we receive the following:

( ) Up-to-date transcripts of college credits (1 copy each)

( ) Credentials from your placement bureau

After these are received and we have given full consideration to your qualifications, we will contact you with regard to an interview.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:lb

MIII

PER - 8

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

Recently we sent you an application for a teaching position in our District. In reviewing our records we find that to date you have not returned the following items:

If you are no longer interested in applying for a position in our District, would you please let us know by___________________. If we do not hear from you by this date, we will automatically return any transcripts or credentials we have in our files.

We know you understand that this above procedure is designed to provide the most efficient processing of teacher applications and to provide the maximum service to all concerned.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:lb

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

In response to your recent inquiry, be assured that we have your application blank on file. Any other supportive papers we may have had in the past have been returned: transcripts to you, credentials to your placement bureau. If return was not required by your bureau the credentials have been destroyed.

At this time any building of your complete file (application blank, transcripts and credentials) will be of your own choosing. We do not have a known vacancy in your field at present. Concerning transcripts, photocopies are acceptable for file and any subsequent interview in the event of a vacancy.

Your completed application has been returned to an active file and you will be notified when we are seeking instructors in your field.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:cw

MI-R

PER - 10

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

You are currently in our active file. We have just posted a vacancy in your field for next school year. Thus this tracer of your availability and interest is sent herewith.

The enclosed form letter tells what is needed to have your candidacy considered if you are interested.

Should we hear nothing from you within two weeks of the above date any papers on hand will automatically be transferred to an inactive file.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:lb

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

You elected to send in all your materials at an earlier date. Please be advised that currently there is a vacancy in your field and your folder has been forwarded to

____ Addison Trail
____ Willowbrook
____ York

If you are not available for employment for next school year, please so advise. If available, be advised that after the school has had sufficient time to evaluate your folder there will be communication with you.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:dh

MVIIF

COMMUNITY HIGH SCHOOL DISTRICT 88
Du Page County, Illinois

TEACHER'S CONTRACT
FIRST FULL TERM OF EMPLOYMENT

IT IS HEREBY AGREED by and between the Board of Education of District Number 88, Du Page County, and State of Illinois, and ____________________________________, a legally qualified teacher, that the said ____________________________ shall be employed for the school year ______________, for the annual basic salary of $______________________, this salary based on ________________ Degree and placement on Step __________, Scale ____________of the current salary schedule.

IT IS FURTHER AGREED that this contract is subject to the school laws of the State of Illinois and the reasonable and lawful regulations of said Board.

IT IS HEREBY MUTUALLY AGREED and understood that the provisions of the Board Policy Regarding Certificated Personnel of this School District, and all existing and future amendments thereto, and all other policies and rules and regulations with regard to operating said School District during the term of this contract, are to be construed as a part of this contract and incorporated herein by reference, the same as if such regulations were set forth in full herein.

Pursuant to an Aye and Nay vote taken and recorded at a lawful meeting of the said Board of Education held at Villa Park, Illinois, on the __________ day of ______________, 19_______, and by order of said Board of Education, this contract is executed this _________day of _____________, 19_____.

____
Teacher

____
President, Board of Education

Note: If not returned to District 88 Personnel Office within ten days this contract will be considered null and void.

____
Secretary, Board of Education

384AS (First Year)

COMMUNITY HIGH SCHOOL DISTRICT 88
Du Page County, Illinois

TEACHER'S CONTRACT - FIRST FULL TERM OF EMPLOYMENT

IT IS HEREBY AGREED by and between the Board of Education of District Number 88, DuPage County, and State of Illinois, and ______________________, a legally qualified teacher, that the said ______________________ shall be employed for the school year ______________, for the annual basic salary of $__________________________, this salary based on _______________________ Degree and placement on Step ______________, Scale __________________ of the current salary schedule, subject to any adjustment for said Step and Scale should a new salary schedule be agreed upon.

IT IS FURTHER AGREED that this contract is subject to the school laws of the State of Illinois and the reasonable and lawful regulations of said Board.

IT IS HEREBY MUTALLY AGREED and understood that the provisions of the Board Policy Regarding Certificated Personnel of this School District, and all existing and future amendments thereto, and all other policies and rules and regulations with regard to operating said School District during the term of this contract, are to be construed as a part of this contract and incorporated herein by reference, the same as if such regulations were set forth in full herein.

Pursuant to an Aye and Nay vote taken and recorded at a lawful meeting of the said Board of Education held at Villa Park, Illinois, on the ________ day of ______________________, 19______, and by order of said Board of Education, this contract is executed this _________ day of __________________, 19______.

____
Teacher

____
President, Board of Education

Note: If not returned to District 88 Personnel Office within ten days, this contract will be considered null and void.

____
Secretary, Board of Education

384-A (Initial Full Term)

COMMUNITY HIGH SCHOOL DISTRICT 83
Du Page County, Illinois

TEACHER'S CONTRACT - PARTIAL SCHOOL TERM

IT IS HEREBY AGREED by and between the Board of Education of District Number 88, Du Page County, and State of Illinois and ________________________, a legally qualified teacher that the said ______________________ shall be employed for the remainder of the school year ______________, at pro-rated annual basic salary of $______________ specifically, $________________ for ____________________, this salary based on ______________________ Degree and placement on Step ___________ Scale ________________ of the current salary schedule.

IT IS FURTHER AGREED that this contract is subject to the school laws of the State of Illinois and the reasonable and lawful regulations of said Board.

IT IS HEREBY MUTUALLY AGREED and understood that the provisions of the Board Policy Regarding Certificated Personnel of this School District, and all existing and future amendments thereto, and all other policies and rules and regulations with regard to operating said School District during the term of this contract, are to be construed as a part of this contract and incorporated herein by reference, the same as if such regulations were set forth in full herein.

This contract being for only a partial year, contracted time does not count toward tenure status.

Pursuant to an Aye and Nay vote taken and recorded at a lawful meeting of said Board of Education held at Villa Park, Illinois on the ____________ day of ________________, 19_______, and by order of said Board of Education, this contract is executed this ________ day of __________________, 19_____.

____
Teacher

____
President, Board of Education

Note: If not returned to District 88 Personnel Office within ten days, this contract will be considered null and void.

____
Secretary, Board of Education

384B (Partial Year)

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

Congratulations on accepting an assignment of your choice. We are returning herewith pertinent papers. Thank you for having considered District 88.

Best wishes for future success.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:dh

MIVe

PER -16

Bert H. Michelsen, Personnel Manager
COMMUNITY HIGH SCHOOL DISTRICT 88
1250 S. Ardmore Avenue
Villa Park, Illinois

The following items must be sent to the personnel office of District 88 as soon as possible:

1. Write to the office of the Educational Service Region (DuPage)* for information on how to secure an Illinois Teaching Certificate if you are coming from out of state. If you are now teaching in Illinois ask for information on registering your certificate in DuPage County and please see that the personnel office receives your certificate. It must be on file in the personnel office.

2. Send us two official copies of your college transcripts, both undergraduate and graduate credits. Do not have your college(s) send transcripts until your degree has been entered on them. The transcript you may have sent as one of the materials for your consideration in application will constitute partial fullfillment of this requirement if it is an original official copy and contains upon it all your credits and shows the attainment of your degree.

3. The Illinois School Law requires a tuberculin test not over sixty days old, or a T.B. chest x-ray not over ninety days old to be filed with the personnel office before you assume teaching duties.

4. We are also enclosing a health examination form. Please have this form filled out by your family doctor and return it to us.

5. W-4 and ILW-4 withholding tax statements have been enclosed. Please complete and return these to the personnel office promptly.

6. Pension form if applicable and Teachers' Service Record data.

7. In order to complete your office personnel file in the District Office we will need a small application size photograph of you. Please send one to the personnel office.

8. We have one set of your credentials on file. Have another set sent to the personnel office from your college placement office. The reason for two sets of transcripts and credentials is that one is for the District Office and one for the Principal's Office.

9. Photostat of Armed Forces discharge papers are required if placement on salary schedule gives credit for military service.

10. Experienced teachers should complete attached form which permits us to request statement of previous teaching experience to complete your professional file.

BHM:lb
encl. 2 copies of contract
1 health form
1 W-4 and 1 ILW-4 Form
1 Pension form

*Mr. Merrill Gates, Superintendent DuPage County Educational Service Region
P. O. Box 500
Wheaton, Illinois 60187
Phone: 682-7150 (Area Code 312)

PER - 17

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 So. Ardmore Ave.
Villa Park, Illinois

MEDICAL HISTORY AND EXAMINATION

NAME______________ POSITION______________ SCHOOL______________

I. HISTORY: To be completed by applicant prior to medical examination.

Past Illnesses:______________________________

____

Reasons for absence past year______________________________

Are you under medical care?______ If so, state reason______________

____

Are you taking medication?______ If so, what medication?______________

____

Immunization Status - give most recent date:

Smallpox______ Diphtheria______ Tetanus______ Polio______

Tuberculosis Status: A report of chest x-ray or tuberculin test must be on file in the Superintendent's Office on or before September 1st. Test or x-ray must be within 90 days of presentation of report.

THE ABOVE STATEMENTS ARE TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE

Date______________ ______________________

Signature of Applicant

II. MEDICAL EXAMINATION

Abnormal findings______________________________

____

Recommendations______________________________

Is a subsequent examination advisable?______________________

On the basis of this examination, I believe the above person to be in good health and able to perform duties of his/her position in the high school.

Date______________ ______________________M.D.

Signature of Physician

1971

SERVICE RECORD INFORMATION

As the following items are not permitted on application blanks, will you please give the following information. It is used in subsequent reports we are called upon to file.

NAME: ____

DATE OF BIRTH______________ __________ ______________
Month Day Year

MARITAL STATUS______________ NO. OF DEPENDENTS________________

Thank you.

PER - 19

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

We had correspondence recently from you concerning a vacancy in District 88. Please be advised that that vacancy no longer exists.

Thank you for your interest in District 88.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:dh

MIN

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

This will acknowledge receipt of your recent inquiry concerning a teaching vacancy in High School District 88.

On the basis of interviews already held a decision will be reached in the vacancy to which you referred.

At the present time we do not have another vacancy in your field of specialization; however, when a vacancy occurs for which you might be considered a candidate, we will contact you to learn of your availability.

Thank you for your interest in our school system.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:dh

MIF

PER - 21

COMMUNITY HIGH SCHOOL DISTRICT 88

1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

You are aware of the large number of applicants for each vacancy listed this year. Employers have many choices in weighing relative strengths of applicants.

In a way it makes it easier to reassure the candidate that the competition is really keen and it is no reflection upon competencies that someone else will be appointed. We are returning all personal items to you and your credentials to your placement office. We appreciate your willingness to have been considered here. We regret that volume of applications precluded the possibility of scheduling interviews for all candidates.

Best wishes for locating an assignment of your choice.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:dh

MIVA-2

PER - 22

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

The position for which you had applied has been filled. The principal and department chairman reached a decision while your folder was being assembled. Thus we shall return to you any papers you may need for applying elsewhere. The volume of candidates this year has been great. We did not elect to set up a date to close applications. On the other hand when the school found what it was looking for, hiring was done. We couldn't assure that all who had started applications could be reviewed by a certain date.

We wish you the best of luck in appointment to a job of your liking. We shall retain your application blank to notify you should there be an unforeseen vacancy here. In that way we would have a check on your availability.

Thank you for considering District 88.

Sincerely,

Bert H. Michelsen
Personnel Manager

ITEMS NOT RECEIVED

___Completed application blank

___Transcript(s)

___Credentials or Letters of Recommendation

BHM:dh

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

Because of the nature of the classes involved, we have decided to hire an experienced person to fill the vacancy for which you have applied.

Thank you for your application. If a new vacancy should occur in the near future, we will contact you again.

I am sorry that volume of applicants precluded the possibility of having interviews scheduled for all candidates.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:mh

MVA

PER - 24

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

The enclosed form letter tells of the disposition of the vacancy for which you were a candidate. The quality of your folder is such that if you wish to have it kept intact in the event of a now unforeseen vacancy we would like to have it ready to resubmit at any time.

Please advise. We will not pursue the dismantling of the folder referred to in the attached until we have had time to hear from you.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:dh

MIVC

COMMUNITY HIGH SCHOOL DISTRICT 88
Du Page County, Illinois

TEACHER'S CONTRACT - CONTRACTUAL CONTINUED SERVICE

IT IS HEREBY AGREED by and between the Board of Education of District Number 88, Du Page County, and State of Illinois, and ______________________, a legally qualified teacher, that the said ______________________ shall be employed for the school year ______________, for the annual basic salary of $______________________, this salary based on ______________________ Degree and placement on Step ____________, Scale ________ of the current salary schedule, subject to any adjustments for said Step and Scale should a new salary schedule be agreed upon.

IT IS FURTHER AGREED that this contract is subject to the school laws of the State of Illinois and the reasonable and lawful regulations of said Board.

IT IS HEREBY MUTUALLY AGREED and understood that the provisions of the Board Policy Regarding Certificated Personnel of this School District, and all existing and future amendments thereto and all other policies and rules and regulations with regard to operating said School District during the term of this contract, are to be construed as a part of this contract and incorporated herein by reference, the same as if such regulations were set forth in full herein.

The parties mutually agree that this teacher serves on tenure status until resignation, or dismissal as per provisions of School Code. This contract shall continue from year to year in full force and effect subject to salary schedule then in effect.

Pursuant to an Aye and Nay vote taken and recorded at a lawful meeting of the said Board of Education held at Villa Park, Illinois, on the __________ day of ________________, 19______, and by order of said Board of Education, this contract is executed this ____________ day of ____________________, 19_____.

____
Teacher

____
President, Board of Education

____
Secretary, Board of Education

384 D (Tenure)

COMMUNITY HIGH SCHOOL DISTRICT 88
Du Page County, Illinois

TEACHER'S CONTRACT - SECOND OR THIRD PROBATIONARY YEAR

IT IS HEREBY AGREED by and between the Board of Education of District Number 88, Du Page County, and State of Illinois, and ______________________________, a legally qualified teacher, that the said ______________________________ shall be employed for the school year ____________________, for the annual basic salary of $______________________________, this salary based on ____________ Degree and placement on Step __________, Scale ________________ of the current salary schedule, subject to any adjustments for said Step and Scale should a new salary schedule be agreed upon.

IT IS FURTHER AGREED that this contract is subject to the school laws of the State of Illinois and the reasonable and lawful regulations of said Board.

IT IS HEREBY MUTUALLY AGREED and understood that the provisions of the Board Policy Regarding Certificated Personnel of this School District, and all existing and future amendments thereto, and all other policies and rules and regulations with regard to operating said School District during the term of this contract, are to be construed as a part of this contract and incorporated herein by reference, the same as if such regulations were set forth in full herein.

The parties acknowledge this as being the ______________ year of probation.

Pursuant to an Aye and Nay vote taken and recorded at a lawful meeting of the said Board of Education held at Villa Park, Illinois, on the _______ day of ____________, 19______, and by order of said Board of Education, this contract is executed this ___________ day of ____________________, 19_______.

____
Teacher

____
President, Board of Education

Note: No assurance of assignment can be given for a contract returned to District 88 Personnel Office after May______, 197____.

____
Secretary, Board of Education

384C (Non-Tenure, 2nd or 3rd yr.)

PER - 27

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

Gentlemen:

The following credentials are no longer needed in our office and are, therefore, being returned for your files:

Thank you for your continued cooperation.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:dh

MVII

PER - 28

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R. THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

A comprehensive review of our subject election tallies reveals that there will be no expansion in your teaching area in our schools this year. Several factors are responsible for this. We are making every effort to project needs as conservatively as possible. As of this date we have no indications of resignations which would create openings in your field.

Therefore we are returning any personal papers you have on file here. Your credentials will be returned to your placement office. We shall be happy to retain your application should you wish to remain in an active file in the event of a future vacancy. We shall await notification from you.

Sincerely,

Bert H. Michelsen
Director of Personnel

BHM:mh

MIVB

PER - 29

COMMUNITY HIGH SCHOOL DISTRICT 88

1250 SOUTH ARDMORE AVENUE • VILLA PARK, ILLINOIS 60181 • DU PAGE COUNTY
TERRACE 4-9400

JOHN R THORSON
Superintendent

ADDISON TRAIL HIGH SCHOOL
WILLOWBROOK HIGH SCHOOL
YORK COMMUNITY HIGH SCHOOL

In reviewing your personnel file we have checked the following items which are needed to complete your records in our office:

Official transcripts from:

Credentials

Verification of previous teaching experience

U. S. W-4 Form and Illinois W-4 Form

Health Form

Small photograph

Teaching certificate

TB x-ray card - The State of Illinois requires that all school employees provide a written or printed notification of the result of chest x-ray or tuberculin test before September 1 and at that time the certificate must not be older than 60 days. This test can be taken free in Illinois or, if done privately, the expense is incurred by the teacher.

Teachers' Retirement Form if not a member

May we take this opportunity to extend to you our best wishes for a successful and satisfactory professional year.

Sincerely,

Bert H. Michelsen
Personnel Manager

BHM:dh

MVIII

APPLICATION FOR SUBSTITUTE TEACHING

PER - 30

COMMUNITY HIGH SCHOOL DISTRICT 88
1250 South Ardmore Avenue
Villa Park, Illinois 60181

Name __________ Date of Application __________

Address __________ Phone __________
Street Town

Date of Birth __________ Social Security Number __________

Teaching Preferences (Specific Courses/Areas)

(1) __________

(2) __________

(3) __________

At which District 88 schools are you interested in substituting?

Addison Trail __________
Willowbrook __________
York __________

May we call you in the morning to ask you to substitute? ___Yes ___ No

What restrictions, if any, do you wish to place upon your availability as a substitute? (Starting time, days per week, subject areas, etc.)

____

When are you available for an interview concerning duties? __________

* *

Type of Teaching Certificate __________ Number __________

Date of Issue __________ Place of Issue __________ Expiration Date __________

Name of College or University	Dates From/To	Degrees	Major	Minor
			(List semester hours in each)	
(1)				
(2)				
(3)				

FULL TIME TEACHING EXPERIENCE

Name of School	Address	Dates From/To	Subjects taught and Grade Level
1.			
2.			
3.			
4.			

SUBSTITUTE TEACHING EXPERIENCE

1. __________
2. __________
3. __________

Please list at least three references on the other side of this sheet, giving name, title, address, telephone.

S.4 8-71

PER - 31

APPLICATION FOR EMPLOYMENT

COMMUNITY HIGH SCHOOL DISTRICT #88
CLERICAL/SECRETARIAL

Position Desired ______________________ Date ____________

Name (Miss / Mrs. ______________________ Social Security No. ____________
Last First Initial

Address ______________________ Telephone ____________
Street City State

Date of Birth ____________ Place of Birth ____________

Dependents? ________ Number ________ Ages ____________

EDUCATION AND TRAINING BEYOND ELEMENTARY SCHOOL

Name of School	Location	Dates Attended From	To	Degree or Diploma	Major Subject

EMPLOYMENT RECORD (LAST THREE)

Name of Company	Location	Dates From	To	Nature of Work	Annual Salary

List special skills you possess or machines you can operate.

____

____

REFERENCES

Name	Address	Position

Return completed form to : Personnel Office, Community High School District #38,
1250 S. Ardmore Avenue, Villa Park, Illinois 60181

PER - 32

APPLICATION FOR EMPLOYMENT

COMMUNITY HIGH SCHOOL DISTRICT #88
CAFETERIA

Position Desired ______________________________ Date ______________

(Miss
Name (Mrs. ______________________________ Social Security Number ______________
Last First Initial

Address ______________________________ Telephone ______________
Street City State

Date of Birth ______________ Place of Birth ______________

Dependents? ______________ Number ________ Ages ______________

EDUCATION AND TRAINING BEYOND ELEMENTARY SCHOOL

Name of School	Location	Dates Attended From	Dates Attended To	Degree or Diploma	Major Subject

EMPLOYMENT RECORD (LAST THREE)

Name of Company	Location	Dates From/To	Nature of Work	Annual Salary

List special skills you possess or machines you can operate:

____

____

REFERENCES

Name	Address	Position

Return completed form to: Personnel Office, Community High School District #88
1250 S. Ardmore Avenue, Villa Park, Illinois 60181

PER - 33

APPLICATION FOR EMPLOYMENT

COMMUNITY HIGH SCHOOL DISTRICT #88
CUSTODIAL

Position Desired ________________ ________________ Date ________________

Name ____________________________________ Social Security Number ________________
Last First Initial

Address ____________________________________ Telephone ________________
Street City State

Date of Birth ____________________ Place of Birth ________________

Height __________ Weight __________ Single __________ Married __________

Number of Children __________ Ages __________ Other Dependents __________

EDUCATION AND TRAINING BEYOND ELEMENTARY SCHOOL

Name of School	Location	Dates Attended From	To	Degree or Diploma	Major Subject

EMPLOYMENT RECORD (LAST THREE)

Name of Company	Location	Dates From/To	Nature of Work	Annual Salary

Military Service ________________ Branch ________________

List special skills you possess or machines you can operate:

____

____

REFERENCES

Name	Address	Position

Return completed form to: Personnel Office, Community High School District #88
1250 S. Ardmore Avenue, Villa Park, Illinois 60181

APPLICATION FOR EMPLOYMENT

COMMUNITY HIGH SCHOOL DISTRICT #88
TEACHER-AIDE

Position Desired______________________________Date_______________

(Miss
Name (Mrs.____________________________Social Security Number____________
(Mr. Last First Initial

Address______________________________Telephone_______________
Street City State

Date of Birth______________Place of Birth____________________

Dependents?__________Number__________Age(s)__________________

EDUCATION AND TRAINING BEYOND ELEMENTARY SCHOOL

Name of School	Location	Dates Attended From	To	Degree or Diploma	Major Subject

EMPLOYMENT RECORD (LAST THREE)

Name of Company	Location	Dates From/To	Nature of Work	Annual Salary

List special training you have had in your main area of interest or field of concentration.

____

____

Do you type?__________Words per minute__________
What other types of equipment do you operate?____________________

REFERENCES

Name	Address	Position

Return completed form to: Personnel Office, Community High School District 88,
1250 S. Ardmore Avenue, Villa Park, Illinois 60181

PER - 35

REQUISITION FOR NON-CERTIFICATED PERSONNEL

Date________________________

Proposed Applicant:

Name________________________ Address________________________

Telephone________________ Beginning Date of Employment________________________

In Case of Emergency, Notify________________________
Name

____
Address Telephone

Social Security No.________________ No. of Withholding Tax Exemptions__________

Major Medical Insurance: Single Employee________
Employee with One Dependent__________
Employee with More Than One Dependent________

Classifcation of Personnel:

Clerical__________	Cafeteria________	Custodial________	Para-Pro_______
Full Time_________	Part Time________	Summer__________	Temporary_______

Description of the Duties:

____

____

Credit for Prior Experience:

____

____

Beginning Salary:________________________

Suggested Salary Commitments:________________________

____

Approved: Submitted:

________________________ ________________________
Superintendent Signature

Date Received in Personnel Office:

________________________ ________________________
Principal

Pink Copy - Business Office, Green Copy - Principal's Office, White Copy - Pers.

BOARD OF EDUCATION

COMMUNITY HIGH SCHOOL DISTRICT NO. 88

PAYROLL PROCEDURES

INCLUDING ASSIGNMENTS AND DEDUCTIBLES

Prepared By:

The Business Office

May 24, 1973

NOTES

The following explanatory notes will be helpful in developing an over-all perspective of payroll operations for this district.

1. The terms "Contract Year" and "School Year" are used interchangeably.

2. Payrolls will be prepared and distributed on the 5th and 20th of each month--except when these dates fall on a non-school day in which case the payroll will be distributed on the previous work day.

   All materials and data affecting any employee earnings or payroll must be in the district office at least ten (10) calendar days prior to the dates for distribution identified in the preceding paragraph.

3. All reimbursement earned for "overtime", special projects, curriculum projects, tutoring, substituting, working at concessions, ticket takers/sellers, supervision of student teachers, and other assignments for which payment cannot appropriately be distributed on the "quarter plan" shall be paid in one sum and added to the next payroll check to be written.

4. All employees salaries/wages paid to employees for services rendered are subject to deductions for either the Teachers Retirement System or IMRF which includes FICA except as noted in IV-H.

   Compensation paid to certificated employees for services rendered during the school year will in most instances be subject to deductions to the Teachers Retirement System. An exception is noted in III-H (IV-F) where a "private contractor" relationship may exist.

   Normally salaries/wages earned by the non-certificated employees of the school district will be subject to FICA (Social Security) or for deductions for the Illinois Municipal Retirement Fund (IMRF). The job description is of great importance in determining whether the deduction should be for FICA or IMRF--if the job description indicates more than 600 hours per year, the deduction is for IMRF but if the job description indicates less than 600 hours per year then the deduction if for FICA.

5. In 1973-74 for the first time, this district will inaugurate what may be called a "quarter plan" for reimbursing staff members for various assignments. The four quarters are comprised as follows: Fall Quarter (Sept., Oct., Nov.); Winter Quarter (Dec., Jan., Feb.); Spring Quarter (Mar., Apr., May); Summer Quarter (June, July, Aug.). It is contemplated that reimbursement for most of the job assignments/classifacations in Section III-A through H, will be made on this quarter plan basis. For example, payments for football coaching assignments will be made during the fall quarter comprised of six (6) pay periods--thus this added renumeration will be divided into six payments and will

be added to the basic salary due on Sept. 5, 20; Oct.5,20,and Nov.5, 20. Similarly payments for basketball coaching assignments will be distributed in over six pay periods of the winter quarter and added to the basic salary due on Dec. 5, 20; Jan. 5, 20; and Feb, 5, 20.

Each principal will need to identify the particular quarter in which payment for certain assignments may be made. An example are the drama productions: if a production is being prepared for presentation some time in the month of December, the Principal's office may request reimbursement to be made during either the fall or winter quarter. Similarly, if a production is scheduled for presentation late in the month of January, payment may be made during the fall or winter quarter as desired and approved by the Principals' office. The fall, winter, spring quarters will have six (6) pay dates--two in each of the three months. The summer quarter will have only four (4) pay dates. Consequently, employees working in the summer driver education program, summer school, summer librarian, and counselors assigned during the summer months will have payroll checks distributed on June 20, July 5, 20, and August 5.

	To Be Deducted	
Classifications	**WT**	**Pension**
I Administration		
A. Schools		
1. All positions requiring certification	W-4	T.P.
2. Additional/overtime compensation	W-4	T.P.
B. District Office		
1. All positions requiring certification	W-4	T.P.
2. Positions not requiring certification	W-4	IMRF
3. Additional/overtime compensation--Non-Certificated	W-4	IMRF
4. Additional/overtime compensation-Certificated	W-4	T.P.
II Faculty		
A. Base Contract--per salary schedule and/or agreement	W-4	T.P.
B. Additional Assignments--compensation to be distributed throughout the contract year or any part remaining thereof		
1. Audio-visual Director	W-4	T.P.
2. Cheerleader Coach	W-4	T.P.
3. Deans	W-4	T.P.
4. Deans Activities, Director of	W-4	T.P.
5. Debate Coach	W-4	T.P.
6. Department Chairmen	W-4	T.P.
7. Driver Education Supervisor	W-4	T.P.
8. Extended Day - A.V. Director	W-4	T.P.

	To Be Deducted	
Classifications	WT	Pension
9. G.A.A. Sponsor	W-4	T.P.
10. Guidance		
a. Counselors--regular school year	W-4	T.P.
b. Director--regular school year	W-4	T.P.
11. Library Director	W-4	T.P.
12. Music	W-4	T.P.
a. Band Director--regular school year	W-4	T.P.
b. Choral Director--regular school year	W-4	T.P.
c. Orchestra Director--regular school year	W-4	T.P.
13. Nurses	See IV-G	
14. Pom Pom Sponsors	W-4	T.P.
15. Physical Welfare, Director	W-4	T.P.
16. Printing of School Newspaper	W-4	T.P.
17. Psychologists	See IV-L	
18. Student Council Sponsor	W-4	T.P.
19. Usher Supervisor	W-4	T.P.
20. Yearbook Sponsor	W-4	T.P.
III Additional Assignments--Certificated Personnel--Compensation to be paid on a "Quarter Plan" (Fall, Winter, Spring, Summer)		
A. Bus Supervision	W-4	T.P.
B. Cafeteria Duty	W-4	T.P.
C. Coaching Assignments for inter-scholastic Athletic Programs (Boys and Girls)	W-4	T.P.

	To Be Deducted	
Classifications	WT	Pension
D. Corridor Supervision	W-4	T.P.
E. Drama		
1. Lighting Supervisor	W-4	T.P.
2. Production Director	W-4	T.P.
3. Stage Director	W-4	T.P.
4. Stage Use Director	W-4	T.P.
F. Driver Education Teaching		
1. B-T-W (during regular school year)	W-4	T.P.
2. Supervision	W-4	T.P.
G. Intramural Program Coaching	W-4	T.P.
H. Officiating Athletic Events (Vendor Checks)	See IV-F	
FOLLOWING TO BE PAID IN ONE SUM AND ADDED TO PAYROLL CHECK		
I. Concessions work at various events	W-4	T.P.
J. Curriculum Projects	W-4	T.P.
K. G.A.A. Sports Programs (15)	W-4	T.P.
L. Registration Week Help	W-4	T.P.
M. Student Club Related Activities	W-4	T.P.
N. Supervision of Athletic Events	W-4	T.P.
O. Supervision of Non-School Events	W-4	T.P.
P. Supervision of Student Activities	W-4	T.P.
Q. Temporary Substituting	W-4	T.P.
R. Ticket Taking/Selling	W-4	T.P.
S. Tutoring	W-4	T.P.

	To Be Deducted	
Classifications	**WT**	**Pension**
T. Projects of Miscellaneous nature not listed above	W-4	T.P.
IV Special Situations		
A. Summer Programs		
1. Driver Education--(To be paid on Quarter Plan)		
a. B-T-W	W-4	FICA
b. Classroom	W-4	FICA
c. Supervision	W-4	T.P.
2. Guidance --(To be paid on Quarter Plan)		
a. Counselor--Summer School Enrollees	W-4	FICA
b. Counselor--Not Summer School Enrollees	W-4	T.P.
3. Instructional Teacher--(To be paid on Quarter Plan)	W-4	FICA
4. Librarian--(To be paid on Quarter Plan)		
a. For Summer School Enrollees	W-4	FICA
b. Not for Summer School Enrollees	W-4	T.P.
5. Music--(To be paid on Quarter Plan)		
a. Band Director	W-4	FICA
b. Orchestra Director	W-4	FICA
6. Vocational Co-ordinators (August) (To be computed and added to base contract for payment made throughout the year)	W-4	T.P.
7. Work Projects--Miscellaneous (To be paid in one sum and added to payroll check)		
a. Professional Rate ($8.20)	W-4	T.P.

	To Be Deducted	
Classifications	**WT**	**Pension**
b. Non-Professional Rate ($4.56)	W-4	FICA
B. Continuing Education--(To be paid on Quarter Plan)		
1. Certificated teacher contributing to teachers pension during the school year (Regularly employed by the district)	W-4	T.P.
2. Certificated personnel employed to teach a class or classes requiring certification but who are not otherwise employed by the district	W-4	T.P.
3. Non-certificated personnel teaching during the school year--less than 600 hours	W-4	FICA
4. Non-certificated personnel teaching during the school year--more than 600 hours	W-4	IMRF
5. Summer earnings paid to both certificated and non-certificated personnel	See Summer School	
C. Substitute Teachers--Permanent (Not regular employees) To be paid by payroll check on 5th and 20th for amount earned. Other substitute teachers to be paid in one sum and added to payroll check if regular employee.		
1. Certificated and teaching less than 20 days per year	W-4	None
2. Certificated and teaching more than 20 days per year *Permissive--teacher may participate by contacting the Teacher Pension Office in Springfield and submitting the necessary forms. (payment to be made by the teacher directly to the Teachers Pension Office)	W-4	*
3. Certificated but retired	See Section IV-k-1	

Classifications	To Be Deducted	
	WT	Pension
D. Para-Professionals, Teacher Aides, Security Guards, Corridor Duty (Positions not requiring certification)--(To be paid twice each month on 10 month basis)		
1. Assignments in excess of 600 hours per year	W-4	IMRF
2. Assignments less than 600 hours per year	W-4	FICA
3. Overtime in excess of 600 hours per year	W-4	IMRF
4. Overtime less than 600 hours per year	W-4	FICA
E. Students--All Earnings--(To be paid on 5th and 20th of each month)	W-4	FICA
F. Independent Contractors (Includes district employees paid to officiate at athletic events)	None	None
G. School Nurses--(Paid on Annual Basis)		
1. Certificated	W-4	T.P.
2. Non-Certificated--assignment requiring more than 600 hours per year	W-4	IMRF
3. Non-Certificated--assignment requiring less than 600 hours per year	W-4	FICA
H. Librarians--(Paid on Annual Basis)		
1. Certificated	W-4	T.P.
2. Non-Certificated--assignment requiring more than 600 hours per year	W-4	IMRF
3. Non-Certificated--assignment requiring less than 600 hours per year	W-4	FICA
I. Election Judges--(To be paid in one sum on 5th and 20th)	W-4	FICA

	To Be Deducted	
Classifications	WT	Pension
J. Sabbatical Leave--(To be paid on Annual Basis	W-4	*
*During the period of sabbatical leave the Board of Education shall pay the contribution required of the person on leave to the Teachers Retirement System computed on the annual full time salary under which the member last received earnings immediately prior to the leave multiplied by the current applicable rate.		
K. Retired Teachers--(To be paid on 5th and 20th)		
1. Temporary assignment during the school year	W-4	*
*Retired teachers are allowed employment for 75 days annually as a teacher. Employment beyond 75 days will cause annuity to cease and the annuitant will again be considered a member.		
2. Temporary assignment during summer school	W-4	FICA
L. Psychologists--(To be paid on 5th and 20th)		
1. Working with OSPI permit	W-4	T.P.
2. Intern working towards an OSPI permit	W-4	T.P.
3. Non-Certificated without permit and not working as an intern--assignment requiring less than 600 hours per year	W-4	FICA
M. Tutors--(To be paid on 5th and 20th and added to payroll check if reqular employee)		
1. Certificated and regular employees paid by the school	W-4	T.P.
2. Non-certificated and paid by the school--assignment requiring more than 600 hours per year	W-4	IMRF

Classifications	To Be Deducted	
	WT	Pension
3. Non-certificated and paid by the school--assignment requiring less than 600 hours per year	W-4	FICA
N. Intern/Student Teachers--(To be paid on 5th and 20th)	W-4	None
O. Supervisors of Intern/Student Teachers--(To be paid in one sum and added to payroll check)	W-4	T.P.
P. Retroactivity of schedule Changes--(To be paid over balance of contract year)		
1. Certificated employees	W-4	T.P.
2. Non-Certificated employees--assignment requiring more than 600 hours per year	W-4	IMRF
3. Non-Certificated employees--assignment requiring less than 600 hours per year	W-4	FICA
V. Secretarial/Clerical		
A. Regular earnings positions in excess of 600 hours per year	W-4	IMRF
Overtime earnings--(To be paid and added to next payroll check)	W-4	IMRF
B. Regular earnings positions requiring less than 600 hours per year	W-4	FICA
Overtime earnings--(To be paid and added to next payroll check)	W-4	FICA
VI. Custodial/Maintenance		
A. Regular earnings positions in excess of 600 hours per year	W-4	IMRF
Overtime earnings--(To be paid and added to next payroll check)	W-4	IMRF

Classifications	To Be Deducted	
	WT	Pension
B. Regular earnings positions requiring less than 600 hours per year	W-4	FICA
Overtime earnings--(To be paid and added to next payroll check)	W-4	FICA
VII Cafeteria		
A. Regular earnings positions in excess of 600 hours per year	W-4	IMRF
Overtime earnings--(To be paid and added to next payroll check)	W-4	IMRF
B. Regular earnings positions requiring less than 600 hours per year	W-4	FICA
Overtime earnings--(To be paid and added to next payroll check)	W-4	FICA
VIII Bookstore		
A. Regular earnings positions in excess of 600 hours per year	W-4	IMRF
Overtime earnings--(To be paid and added to next payroll check)	W-4	IMRF
B. Regular earnings positions requiring less than 600 hours per year	W-4	FICA
Overtime earnings--(To be paid and added to next payroll check)	W-4	FICA

(DESCRIPTIVE FORMAT ONLY)

A) Location ____________
B) Dept. or Cost Center ____________
C) Salary Classification ____________

PROGRAM SALARY BUDGET
1973-74

(a) Name

(b) % Applicable

(c) Regular Earnings - Total - Amount Allocated

(d) Certificated Insurance - Total - Amount Allocated

(e) N. C. Insurance - Total - Amount Allocated

(f) IMRF - Total - Amount Allocated

(g) FICA - Total - Amount Allocated

(DESCRIPTIVE FORMAT ONLY)

A) Location ____________

LOCATION SALARY BUDGET - Certificated
1973-74

(b) Employee #
(c) Name
(d) Department(s)
(e) % Applicable
(f) Regular Earnings - Base per Schedule
(g) Regular Earnings - Other
(h) Regular Earnings - Explanation
(i) Regular Earnings - Total
(j) Employee Benefits - Certificated Insurance

COMMUNITY HIGH SCHOOL DISTRICT 88
Du Page County, Illinois

Compensation for Special Assignments

Adopted June 1973, Effective 1973-74 School Year

______________________ High School

______________________________ Signature of Principal

______________________________ Date

A. Athletics	Amount of Reimbursement & Name of Person Assigned
1. Baseball	
Varsity, Head	(1,026) ____________________
Assistant	(744) ____________________
Assistant	(744) ____________________
2. Basketball	
Varsity, Head	(1,262) ____________________
J.V.	(891) ____________________
Soph.	(891) ____________________
Fresh.	(891) ____________________
Assistant	(744) ____________________
3. Cross-Country, Head Coach	(744) ____________________
4. Football	
Varsity, Head	(1,262) ____________________
Assistant	(891) ____________________
Assistant	(891) ____________________
Assistant	(744) ____________________
Soph. Head	(891) ____________________
Assistant	(744) ____________________
Fresh., Head	(891) ____________________

A. Athletics (continued)

4. Football		
Assistant	(744)	________
Assistant	(744)	________
Assistant	(744)	________
5. Golf, Head Coach	(744)	________
6. Gymnastics		
Varsity, Head	(1,026)	________
Assistant	(744)	________
Assistant	(744)	________
7. Intramurals	(744)	________
8. Tennis		
Varsity, Head	(744)	________
Assistant	(744)	________
9. Track		
Varsity, Head	(1,262)	________
Assistant	(891)	________
Assistant	(891)	________
Assistant	(744)	________
10. Wrestling		
Varsity, Head	(1,026)	________
Assistant	(744)	________
Assistant	(744)	________
11. Four Additional Coaches for 73-74	(744)	________
	(744)	________
	(744)	________
	(744)	________

B. Audio-Visual Services	(1,148)
Services for Extended Day	( )
C. Music Activities	
1. Band Director	
Regular School Year	(891)
Summer Program *$300 Educ. Fd.; $1,132 Tuition Aux. Fd.	(1,432)
2. Orchestra Director	
School Year	(210)
Summer Program *$300 Educ. Fd.; $1,132 Tuition Aux. Fd.	(1,432)
3. Choral Director (School Year Only)	(210)
D. Counseling	(1,460)
($291 for five days before opening of school; $148 each semester; and $291 per week for three weeks; June, July Freshmen interviews)	(1,460)
	(1,460)
	(1,460)
	(1,460)
	(1,460)
	(1,460)
	(1,460)
	(1,460)
	(1,460)
	(1,460)
	(1,460)
Special Summer School Counselor, one per school for 6 weeks, 4 hours daily, 5 days per week	(980)

*Each School

D. Deans

Director (3,150)________________

Deans - 1st Year (1,680)________________

(1,680)________________

(1,680)________________

(1,680)________________

Deans - 2nd Year (1,785)________________

(1,785)________________

(1,785)________________

(1,785)________________

Deans - 3rd Year (1.890)________________

(1,890)________________

(1,890)________________

(1,890)________________

Part-time Deans (   )________________

1/5 of dean scale per period assigned to dean's office (   )________________

(   )________________

(   )________________

(   )________________

E. Debate Coach and Speech Activities; Total per school $1,783)

Debate Coach (945)________________

Speech Activities (   )________________

(   )________________

F. Department Chairmen (Annual)

Please insert in places provided (   ) reimbursement to become due for each department chairman listed per following schedule:

F. Department Chairmen (continued)

1. Departments with not more than 4.5 teachers shall be allotted $744 annually for the department chairman.

2. Departments with at least 4.6 teachers, and not more than 12.5 teachers shall be allotted $1,115 annually for the department chairman.

3. Departments with at least 12.6 teachers shall be allotted $1,337 annually for the department chairman.

Art ( )________________

Business Education ( )________________

English ( )________________

Guidance ( )________________

Home Economics ( )________________

Industrial Arts ( )________________

Language ( )________________

Library ( )________________

Mathematics ( )________________

Music ( )________________

Physical Education (Boys') ( )________________

Physical Education (Girls')________ ( )________________

Science ( )________________

Social Studies ( )________________

G. Dramatics (Annual Allocation to Drama)
Total per school, $2,836.

1. Director per production (3 approved) (297)________________

2. Stage Director per production (3 approved) (216)________________

3. Lighting Supervisor per production (3 approved) (216)________________

4. Stage Use Supervision-Annual (3 approved) (216)________________

H. Girls' Athletic Activities (Annual)

1. GAA Sponsor (406)____________________

2. GAA Sports (15 Programs)
Total per school, $1,627

Pay for each Sport (108)____________________

3. Cheerleader Coach (406)____________________

4. Pom Pon Sponsor (216)____________________

I. Supervision of Games

1. Away-from-home games (2 persons for conference games; 1 person for non-conference games) Pay due at completion of assignment.

Football - $17.32 (   )____________________

Basketball - $14.58 (   )____________________

2. At-home games

Football - $17.32 (   )____________________

Basketball - $14.58 (   )____________________

Gymnastics & Wrestling - $10.03 (   )____________________

J. Ushers' Supervisor (197)____________________

K. Student Council Sponsor (594)____________________

L. Additional Assignments Reimbursed from Auxiliary Funds

1. Printing Newspaper (1,081)____________________

2. Yearbook Sponsor (669)____________________

3. Driver Education Supervisor (1,228)____________________

M. Bus, Cafeteria, Hall Duty, Registration Week Faculty Help @ $4.56/hr.

N. Stage, Sound, Light Supervisor Non-School Events @ $4.56/hr.

O. Summer School

Summer School Teachers (1,337)__________________

P. Summer Work Related to Instruction

1. Librarians - $493
2. Curriculum Development @ $8.20/hr.
3. Driver Education, BTW @ $8.20/hr.

Q. Work Related to Regular Instruction

1. Temporary Substitutes @ $8.20/hr.
2. Tutors @ $8.20/hr.

TOTAL BUDGET (MAXIMUM) ALLOCATION__________________

LOCATION	EMPLOYEE NO.	DATE	NEW CHANGE
LOCA			☐ ☐

PERSONNEL INFORMATION RECORD

PERSONNEL

1	NAME	STREET ADDRESS	CITY	STATE	ZIP CODE	PHONE NUMBER	EMPLOYEE NO. CHANGE
	NAME	ADDR	CITY	STAT	ZIPC	PHON	EMNO

2	SOCIAL SECURITY NO.	I.M.R.F. NO.	PENSION NO.	PENSION CODE	ACTIVITY CODE	TYPE CODE	MARITAL STATUS	FIT EXEMP.	SIT EXEMP.	CODE	FIXED/ ADD'L. FIT	CODE	FIXED/ ADD'L SIT	CODE	FIXED/ ADD'L. PENSION	CODE	FIXED/ ADD'L. FICA	CODE	FIXED/ ADD'L. IMRF	VACATION FACTOR	SICK FACTOR
	SONO	IMNO	PENO	PECO	ACTY	TYPE	SEXM	FITX	SITX	FITC	FITA	SITC	SITA	PENC	PENA	FICA	FICA	IMRC	IMRA	VACF	SICF

3	RANGE	STEP	PRIME RATE	PRIME PAY CODE	ORIGINAL CONTRACT	CWSP AWARD	CWSP NO. OF CHECKS	CLUSTER	DEPT.	DISCIPLINE	TITLE	TENURE	QUARTER	OFFICE LOCATION	MAIL BOX NO.
	RANG	STEP	PRAT	PRPC	ORCO	CWSP	CWNO	CLUS	DEPT	DISC	TITL	TENU	QUAR	OFFI	BXNO

4	PHONE EXT. 1	PHONE EXT 2	HIGHEST DEGREE	HOURS BEYOND	PREVIOUS TYPE EMP	NO. OF YEARS	NAME OF SPOUSE	PRECINCT NO.	BIRTH DATE	DATE HIRED	DATE TERMINATED	INSURANCE ELIGIBILITY DATE	PENSION ELIGIBILITY DATE	DISABILITY ELIGIBILITY DATE
	EXT1	EXT2	DEGR	DEHR	PREM	PRYR	SPOU	PREC	BIRT	HIRE	TERM	INEL	PEEL	DIEL

GROSS

5	PAY CODE	R/O	GROSS 1	ACCOUNT	CONTRACT	NO. OF CHECKS	PAY CODE	R/O	GROSS 2	ACCOUNT	CONTRACT	NO. OF CHECKS	PAY CODE	R/O	GROSS 3	ACCOUNT	CONTRACT	NO. OF CHECKS
	CPC1	OVR1	CGR1	CAC1	CON1	NOC1	CPC2	OVR2	CGR2	CAC2	CON2	NOC2	CPC3	OVR3	CGR3	CAC3	CON3	NOC3
6	PAY CODE	R/O	GROSS 4	ACCOUNT	CONTRACT	NO. OF CHECKS	PAY CODE	R/O	GROSS 5	ACCOUNT	CONTRACT	NO. OF CHECKS	PAY CODE	R/O	GROSS 6	ACCOUNT	CONTRACT	NO. OF CHECKS
	CPC4	OVR4	CGR4	CAC4	CON4	NOC 4	CP65	OVR5	CGR5	CAC5	CON5	NOC5	CPC6	OVR6	CGR6	CAC6	CON6	NOC6

7	PAY CODE	R/O	SPECIAL COMPENSATION	ACCOUNT	SP. CODE
	SPPC		SPGR	SPAC	SPCO

DEDUCTIONS

8	DED CODE	DEDUCTION 1	DED CODE	DEDUCTION 2	DED CODE	DEDUCTION 3	DED CODE	DEDUCTION 4	DED CODE	DEDUCTION 5	DED CODE	DEDUCTION 6	DED CODE	DEDUCTION 7	DED CODE	DEDUCTION 8	DED CODE	DEDUCTION 9	DED CODE	DEDUCTION 10
	DC—	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--

9	ANN. CODE	ANNUITY 1	ANN. CODE	ANNUITY 2	ANN. CODE	ANNUITY 3
	AC--	AA--	AC--	AA--	AC--	AA--

PROFESSIONAL ORGANIZATION MEMBERSHIP DUES CHECK-OFF AUTHORIZATION FORM, 1973-74

SUBMIT IN DUPLICATE - an initialed copy will be returned to the teacher indicating receipt of the authorization form.

DATE: ______ ______ ______
Day Month Year

TEACHER'S NAME: ______________________________
Last First Middle

TEACHER'S ADDRESS: ______________________________
Street City Zip

TEACHER'S SOCIAL SECURITY NUMBER: ______________

NAME OF PROFESSIONAL ORGANIZATION: ______________

ANNUAL DUES OF PROFESSIONAL ORGANIZATION: ______________

NAME, TITLE AND ADDRESS OF OFFICIAL TO WHOM DUES SHOULD BE SENT:

____

____

I hereby submit this written request for dues checkoff for 1973-74 in accordance with the terms stated in this authorization form.

I understand and agree that this signed form must be presented to the Business Office of High School District 88 on or before October 19, 1973 and the first payroll deduction will be made from the November 5, 1973 payroll period.

Upon receipt of a lawfully executed written authorization from a teacher, (which may be revoked upon receipt of a written request from the teacher), the BOARD agrees to deduct from each regular payroll period an amount which is equal to the prorata share of the annual membership dues and will remit such withholdings to the designated official of the specified professional organization.

The teacher agrees to indemnify and hold the BOARD harmless against any and all claims, suits, orders or judgments brought or issued against the BOARD as a result of any action taken or not taken by the BOARD pursuant to this authorization.

____
Teacher's Signature

____
Received in Business Office Date

REVOCATION REQUEST

I hereby revoke the above dues deduction request, to be effective within three weeks of the date hereof.

____
Teacher's Signature

____
Date

1973 Metropolitan Crusade of Mercy Contribution Instructions
- Payroll Deduction Form -

You make your 1973 contribution in any of the following ways:

1) Direct contribution to the Community Chest. Send your check to:

   a) Addison Community Chest
   P.O. Box 73
   Addison, Illinois 60101

   b) Elmhurst Community Chest
   111 South York Road
   Elmhurst, Illinois 60126

   c) Lombard Area Community Chest
   P.O. Box 72
   Lombard, Illinois 60148

   d) Greater Villa Park Area
   Community Chest
   320 Wildwood
   Villa Park, Illinois 60181

   e) Any other local Community Chest you choose

2) A contribution at the high school office.

3) Payroll deduction. If you choose this method, please observe the following:

   a) Each payroll deduction must be at least one dollar ($1.00).
   b) Payroll deductions will be effective for ten (10) successive pay periods starting with the paycheck due on January 5, 1974, and continuing through the paycheck due on May 20, 1974, a minimum contribution of $10.00.
   c) You must designate in the space provided the one campaign (Addison, Elmhurst, Lombard, Villa Park) to receive your contribution.
   d) Submit all authorization forms directly to the principal's office who will forward them to this office.
   e) The following form authorizing your payroll deduction must be completed, signed, and on file in this office on or before November 30, 1973.

BOARD OF EDUCATION
COMMUNITY HIGH SCHOOL DISTRICT NUMBER 88
CRUSADE OF MERCY PAYROLL DEDUCTION

Please deduct $____________ from each paycheck starting with the paycheck due on January 5, 1974, and continuing through the paycheck due on May 20, 1974.

Send my contribution to the following community campaign:

Circle one: Addison Elmhurst Lombard Villa Park

Date:________________________ Signed:_________________________________
(Employee)

Approved:_________________________________ Date:_______________________
(Business Office)

COMMUNITY HIGH SCHOOL DISTRICT NUMBER 88
1250 SOUTH ARDMORE AVENUE
VILLA PARK, ILLINOIS

SALARY WITHHOLDING AGREEMENT

To: The District Business Office

From:______________________________
(Please Print)

Re: Payroll Withholding for East DuPage Credit Union

Please modfy my salary paychecks so that money may be withheld as provided below, and forward such salary withholding to the East DuPage Credit Union. It is understood that this deduction will not be changed during the current contract year.

Withhold from my salary $______________ annually for the ________________ school year. This amount to consist of semi-monthly withholding of $_________ each. The first deduction/adjustment will be made in the pay period ending September 20, 1973.

____
(Employee Signature) (Date)

EXAMPLE: If you want $20.00 withhold from each pay check, you will put $480 in the first blank and $20.00 in the second, etc. This amount may be saved or used to repay a loan, as you direct the Credit Union Office.

This form must be returned to the District Business Office no later than 4:00 P.M., September 7, 1973.

____
(Accepted by) (Date)

This form should be submitted in duplicate. one will be initialed and returned for your records.

PAY - 9

Community High School District #88
1250 South Ardmore Avenue
Villa Park, Illinois

REQUISITION FOR MISCELLANEOUS PAYROLL

Pay Period __________ to __________ Date __________________

Name	Soc. Sec.#	Hours	Rate	Gross	FICA	WH	Misc.	NET
TOTALS								

____
Account Number

____
Submitted by

____
Bldg. Principal

____
Business Office

PAY - 10

TEMPORARY CHANGE IN EMPLOYEE SALARY

Community High School District 88
DuPage County, Illinois

Date:____________________ Department:____________________

Applies to pay period of ____________ only

Employee	INCREASE		DECREASE		Explanation
	DAYS	HOURS	DAYS	HOURS	

COMMENTS:____

____

____

____
Signed: Supervisor

Original: Business Office
cc: Personnel Office

(Obtain new forms from the Principal's Office)

PAYROLL RATE/ADJUSTMENTS

1	EMPLOYEE NUMBER 2 — 5	AMOUNT 6 — 11	RATE 12 — 15	HOURS WORKED 16 — 20	PAY CODE 21	O.T. CODE 22	ACCOUNT CODE 23 — 36	SICK HOURS 37 — 41	VACATION HOURS 42 — 46
T									

CHAPTER VI

COMPUTER SERVICES

For the automated support to Handbook II, District 88 elected to utilize the computer services offered local districts by the College of DuPage (COD), a local community college. This section provides a brief description of the COD facility and the contractual relationship between District 88 and the College.

COMPUTER FACILITY

The College operates an IBM 370/135 in support of the College itself (enrollment 10,000 students), 13 local public school districts and other users. Approximately 80% of the system is budgeted to be utilized by the College, while 20% is budgeted to outside services. While the system is up 24 hours per day 5 days per week, main frame utilization is very low (about 20%).

(a) Characteristics

The computer system at COD includes:

1 - IBM 370/135 Central Processor with 144,000 positions of core storage

1 - 1100 line per minute printer

1 - 1000 card per minute card reader

2 - magnetic tape units (800 bpi.)

9 - disk drives (2319)

39 - CRT visual/display terminals

The system operates under DOS, utilizing three partitions. Foreground partition F1 operates the GRASP input/output scheduler and control system 24 hours per day. Foreground partition F2 is used to service 37 remote terminals used in a variety of on-line administrative applications during the day and evening shifts. This partition is unused on the night shift. Batch programs operate in the background, with priority being given to instructional uses during the day (7:30 A.M. - 4:00 P.M.).

(b) Programming

The COD center utilizes IBM Basic Assembly Language (BAL) and COBOL as its programming languages. Approximately 80% of existing programs are written in BAL. Programmers are limited to 56K bytes of core storage for programs to be run in background. Testing is done in a closed-shop environment.

(c) Operations

Data preparation capability is available at the center; however, District 88 has elected to do its own data preparation work exclusively. Accordingly, COD provides the District with no control or data preparation support. At present, data is delivered and reports picked up at the center daily by District 88 personnel. However, because of the many operational iterations required in EPIC for month-end closing, a more frequent schedule is being considered.

(d) Organization

An organization chart for the COD center is shown on the facing page. As of this writing, this organization is undergoing some change; however, the facing page depicts the organization which was in existence while the EPIC system was being installed. Personnel assigned to the EPIC payroll project for District 88 reported to the Associate Director, External Services. The data processing department has a staff of 24.

(e) Services

External services were provided under the general guidance of a DuPage County Data Processing Cooperative $(DPC)^2$, since disbanded. An organization chart for the Cooperative is shown on the following facing page. The Cooperative Executive Committee was composed of seven school district superintendents. The basic functions of the Cooperative were to (1) receive and evaluate feasibility studies and new system proposals, (2) assign development priorities, and (3) monitor development and implementation activities.

Services provided $(DPC)^2$ members by COD were organized into groupings or packages. The full range of applications offered to secondary schools at a current cost of $4.00 per student is described in Exhibit VI-A. This cost does not include system development. Many of these applications are on-line.

DEVELOPMENT OF HANDBOOK II SUPPORT

The agreement for COD to support the District in the

COLLEGE OF DUPAGE - COMPUTER SERVICES

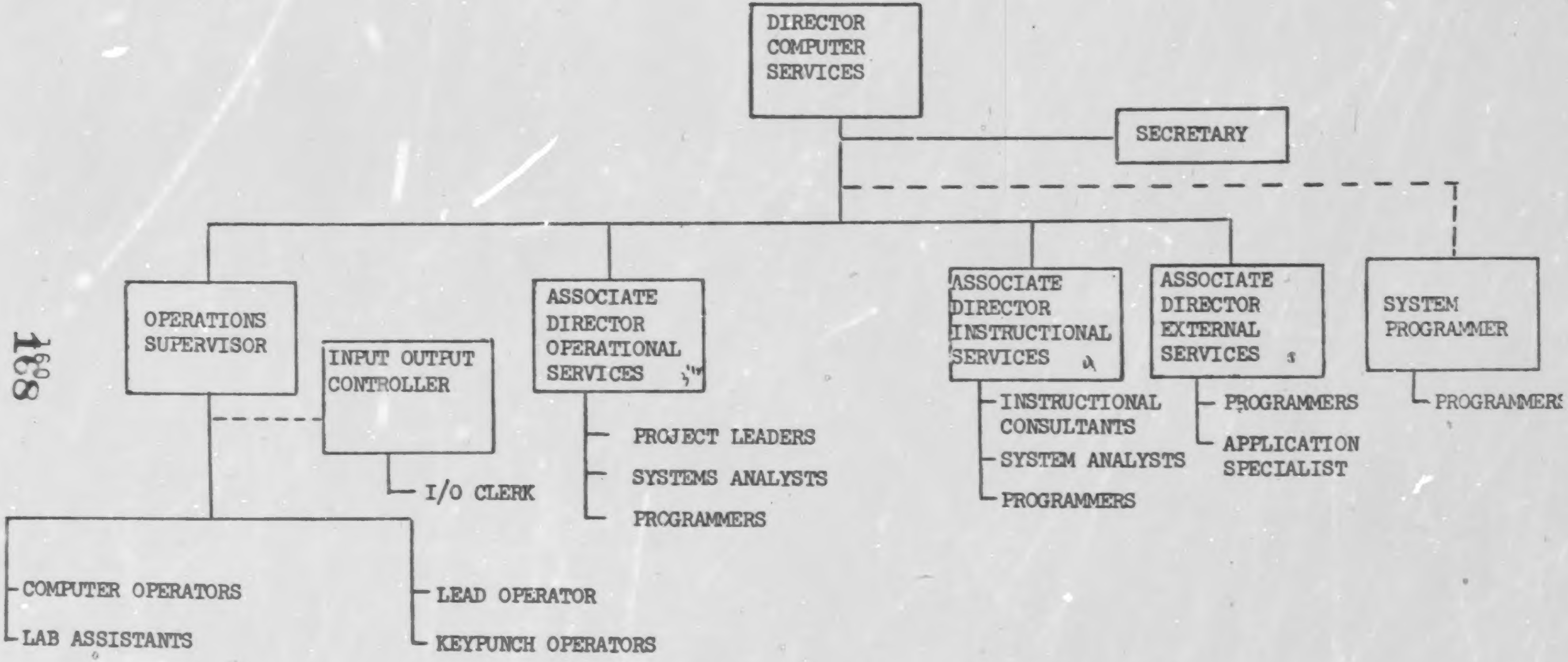
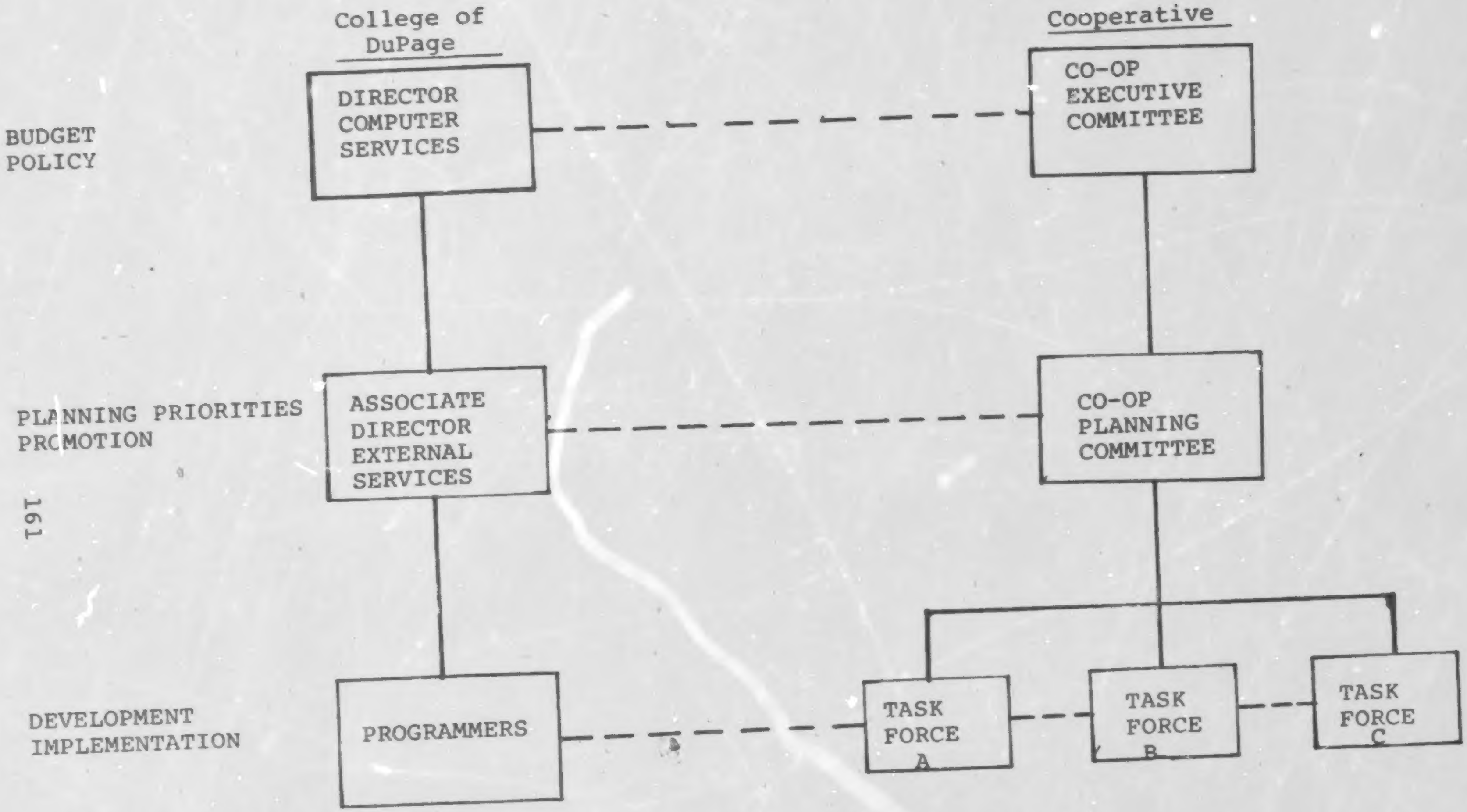

DIRECTOR COMPUTER SERVICES
SECRETARY
OPERATIONS SUPERVISOR
INPUT OUTPUT CONTROLLER
I/O CLERK
COMPUTER OPERATORS
LAB ASSISTANTS
LEAD OPERATOR
KEYPUNCH OPERATORS
ASSOCIATE DIRECTOR OPERATIONAL SERVICES
PROJECT LEADERS
SYSTEMS ANALYSTS
PROGRAMMERS
ASSOCIATE DIRECTOR INSTRUCTIONAL SERVICES
INSTRUCTIONAL CONSULTANTS
SYSTEM ANALYSTS
PROGRAMMERS
ASSOCIATE DIRECTOR EXTERNAL SERVICES
PROGRAMMERS
APPLICATION SPECIALIST
SYSTEM PROGRAMMER
PROGRAMMERS

Figure VI-1

Figure VI-2

DuPage County Data Processing Cooperative


College of DuPage
Cooperative
BUDGET POLICY
DIRECTOR COMPUTER SERVICES
CO-OP EXECUTIVE COMMITTEE
PLANNING PRIORITIES PROMOTION
ASSOCIATE DIRECTOR EXTERNAL SERVICES
CO-OP PLANNING COMMITTEE
DEVELOPMENT IMPLEMENTATION
PROGRAMMERS
TASK FORCE A
TASK FORCE B
TASK FORCE C

implementation of Handbook II envisioned:

1. The District would pay the costs of modification and implementation of the EPIC and payroll systems, by assuming the payroll costs of a programmer on the COD staff.

2. The system, when operational, would be supported by the College under the terms of its complete application package arrangement with the District. Thus, there would be no additional cost to the District for operation of the system.

3. District 88 would perform all data preparation and control activities, as with other application areas.

Exhibit VI-A
(Page 1 of 3)

College of DuPage
Application Package for Secondary Schools

STUDENT ACCOUNTING

Attendance Includes:

1. Daily Report
2. Monthly Summary
3. Grade Reporting Interface(s)
4. Year-end Summary
5. Begin-of-Semester Start-up
6. Print 9-week Attendance Class Lists
7. Daily Drop/Add Notices

Junior High School Grade Reporting Includes:

1. Report Cards
2. Failure and Incomplete Lists
3. Grade Distribution
4. Grade Loading and Updating
5. Beginning of Year Start-Up
    a. Student Schedules Interface
    b. Manual Input (Scanner)
6. Produce Teacher's Grading Sheets
7. Up to 10 Sets of Mailing Labels

High School Grade Reporting Includes:

1. Hard-copy Transcript
2. Print Teacher's Grading Sheets
3. Grade Loading
    a. Edit
    b. Actual
4. Updates and Corrections
5. Report Cards and Transcript Labels
6. Failure and Incomplete Lists
7. Rank
8. Honor Rolls
9. GPA
10. Grade Analysis

Student Scheduling Includes:

1. Tally and Conflict Matrix (2 runs)
2. Scheduling Runs (2 runs)
3. Student Schedules (43A) (2 per semester)
4. Class Lists - Instructor (42A) (1 per semester)
5. Class Schedules (07A,07B,07M) (3 per semester)
6. Remaining Classes (08) (9 per semester)
7. Students with Drops/Adds/Withdrawals (48A) (1 per semester)
8. Maintenance

Exhibit VI-A
(Page 2 of 3)

Student Information Includes:
1. All School Lists (1 per semester)
2. Student Name and Address List (26A) (2 per semester)
3. Disadvantaged and Handicapped List (1 per semester)
4. Library Delivery System List (1 per semester)
5. Mailing Labels (3 per semester)
6. Miscellaneous Card Tub Files (optional, cost extra)

FINANCIAL ACCOUNTING

Payroll Includes:
1. Payroll Checks
2. Current Payroll Check Register
3. Adjustments, Updates, Time Reporting, Trial Registers
4. Federal and State Reporting
    a. Annual Teacher's Pension Report
    b. Monthly Illinois Municipal Retirement Report
    c. Quarterly Social Security Report (941A)
    d. Annual Federal and State Withholding Report (W-2)
5. Local District Reporting
    a. Year-to-date Cumulative Register
    b. Deduction Register for each deduction and/or annuity
    c. Account and Fund Distribution of Gross Salaries
    d. Fund Distribution of all Liabilities
    e. Updated Personnel Information Record
    f. List of Checks Written
    g. Time Card Pre-punched for Subsequent Payroll Runs
    h. Employee Number Book
6. Automatic Input to Budget/General Ledger System of Gross Payroll Distributions

Budget-Cash Basis with Encumbering - and Payables Includes:
1. Board Budget Status Summary (monthly)
2. Detail Budget Status Report (monthly)
3. Processing of Transactions
    a. Check-writing entries
    b. Purchase orders
    c. Journal entries
    d. Vendors
    e. Miscellaneous Changes/Additions/Deletions
4. Open Purchase Order Listings (monthly)
5. Vendor Name and Address List (upon request)
6. Report of Business with Each Vendor (monthly)
7. Board Checks (monthly)
8. Check Proof List (weekly)
9. List of Bills (monthly)
10. Journal Posting - List of Transactions (monthly)

Exhibit VI-A
(Page 3 of 3)

INSTRUCTION

Test Scoring Includes:

1. Standardized - (including national norms)
    a. Pre-slugged answer sheets
    b. Statistical Analysis
    c. Profiles
    d. Labels
2. Teacher-made Tests
    a. Student Scores
    b. List of questions missed by student
    c. Item Analysis

Computer Managed Instruction (Preliminary Information) Includes:

1. Daily updating of progress and test results
2. Weekly progress reporting
3. Periodic creation of tests
4. Scoring of tests and retention of results for daily updating
5. Listings of unit or packet material
6. Listings of units or packets comprising courses
7. Periodic "clustering" reports grouping students by progress

Student Programs - batch processed Includes:

1. Fortran
2. COBOL
3. RPG
4. PL/1
5. IBM 360 Assembler

CHAPTER VII

PROGRAM DOCUMENTATION

This section of the manual contains a functional description of the system implemented at District 88. The system selected for implementation in this District was the IBM EPIC: Budget/Finance accounting system, with some modifications. Additionally, the District employs a locally prepared payroll system which was modified extensively for this use, and was interfaced to the EPIC system by the College of DuPage.

Included in this section are an overall system narrative describing both EPIC and the payroll system, a general system flow chart showing the system in its operational sequence, samples of each input document and each report produced by the system, program narratives for each of the significant programs and descriptions of all master files. Appropriate sections of the IBM publication SH20-1253-0 entitled "Program Product. EPIC: Budget/Finance User's Guide (Program Number 5735-E93)" have been paraphrased or quoted directly, as appropriate. We are indebted to IBM for its willingness to permit use of this material in this manner.

This section is not intended to serve as a guide for actual implementation of the program utilized by District 88. There are several reasons for this:

1. There is no assurance that another LEA desirous of implementing Handbook II would choose to utilize the same computer software. In fact, it is probable that there will be many other implementation schemes chosen, for a variety of reasons:

- Different size districts will have different reporting requirements.
- Available hardware and software facilities will vary.
- Other software systems already are available which can be modified to support Handbook II.
- Other districts may choose to utilize only certain portions of the automated system.

2. EPIC is an IBM proprietary product.

3. As a part of the Federal grant which supported this documentation effort, District 88 made no commitment to support the actual transference of the system to another LEA. While it may be willing to do so, the arrangements for such a procedure will have to be worked out independently.

Rather, the intent of this section is to describe the system at a level of detail sufficient for the reader to fully comprehend the functioning of the system and relate that to the implementation efforts described elsewhere in this document.

OVERALL SYSTEMS NARRATIVE

Separate descriptions are provided for the EPIC: Budget/ Finance system and the College of DuPage payroll system.

(a) EPIC Functions

The EPIC system provides for centralized control of revenues and expenditures. Master disk files (account master records, unpaid invoices, accounting transactions, vendor records, outstanding checks and open orders) are created and updated by the system. At the start of the fiscal year, the user initializes his account master file, including budget accounts containing budgeted amounts.

Daily accounting transactions in punched card form, such as orders, invoices, payroll checks, receipts and expenditures, update the disk files. Checks are prepared on-line utilizing invoice and vendor data kept on disk. Many of the programs used in processing both daily and permanent data include built-in safeguards to edit data validity.

The system has the ability to include historical ledger balance amounts for individual accounts. Thirty-six monthly and three prior year totals may be carried. At the other end of the accounting period, the year-end balance of the current year and the three future years' plan totals may be projected for each account.

The system is so designed that the five major account categories - assets, liabilities, fund balance, income, and expenditures - are designated on disk through the use of number ranges specified by the user. In addition, a sixth miscellaneous category for use with budgets may be specified. Budget reports are produced with a variety of information:

- Normal current year budget-ledger encumbrance
- Year-end ledger balance for the current year (a projection)
- Next-three-year projected totals of ledger balances
- Prior three years' ending ledger balances
- Prior 35 months, plus the current month, ledger balance history

Budget reports can be printed in five optional sequences, in addition to the standard account code sequence. Also, automatic budget adjustments may be performed.

A year-to-year transition capability is used to perform closing and opening account functions. Thus, files do not have to be manually reconstructed for the beginning of another fiscal year.

(b) EPIC Classification Scheme

In EPIC, individual accounts can be classified for reporting purposes using up to 12 different accounting control levels. A four digit field is reserved for entities within each of the 12 control fields. Thus, in EPIC an account number could be as long as 48 digits. District 88 uses 11 of the 12 control fields presently. In order to simplify the external (manual) use of this extensive classification scheme, a unique account identification serial number (ASN) is assigned to each valid combination of digits in the account code. The ASN is then the number used throughout the system to refer to the account. It apparently was intended that the ASN's would be assigned randomly to accounts. However, at District 88, the ASN itself has been structured to display location, department and object by inspection.

(c) Account Posting

The account types (expenditures, revenues, assets, liabilities and fund balances) must be specified in terms of a formula by which the computer can correctly classify any record in the system.

For example, at District 88, the code 1 serves to classify an account as an asset; 2 serves to identify a liability; 3 will identify the fund balances; 4 identifies revenue accounts; and 5 identifies the expenditures.

The formula approach is used to prevent clerical errors in classification and to reduce the overall manual effort involved in maintaining the system. Since a single formula is needed which works for both revenue and expenditure accounts, this method is chosen over that which uses absolute values in the budget field, and that which requires a recognition of the account as an expenditure or revenue to determine the mathematics required to compute the available balance.

For this reason, any transaction posted to a revenue account must have an X or 11 punch over the units position of the amount field. The punched sign will cause the amount to be subtracted.

The available balance then is computed by accumulating the algebraic sum of the budgeted amount, the amount expended (or realized) and the amount encumbered.

In addition to specifying a formula by which accounts may be classified by type, certain particular accounts must be identified more specifically. For example, the fund balance accounts to which the expenditures and revenues must be offset at the end of the year (when such accounts must be cleared to zero in anticipation of the start of the next year) are identified by means of specific account segment codes, which will be found in each Institution-Fund set of records contained within the total file of records. The precise account which must be credited when payment is made must be specified for each different Institution-Fund combination.

(d) Budgeting

Budgets are developed both for proposed expenditures and anticipated revenues. A series of budget reports display actual experience against the budget, and utilize budget information to provide year-end projections.

(e) System Features

There are various options with EPIC. A summary of these choices follows, together with an indication of the way in which District 88 has elected to utilize (or not utilize) these options.

1. ACCOUNT CODE LEVELS

Twelve levels or segments of account code assignments may be used. Segments may be assigned individual codes to represent the various accounting breakdowns. Each code category may vary in length from one to four digits. The user may determine what the levels or segments represent in accounting terminology: fund, level, function, object (major and minor), record type, location, and program are some of the categories. The organization may use as many of these segments as it desires. As indicated above, District 88 presently utilizes 11 of the 12 segments.

Account records are grouped on magnetic disk by account type classification and will be printed out in this standard sequence as one of the six possible output report sequences. Therefore, one of the segments should provide for the breakdown of income, expenses, assets, liabilities, fund net balance, and miscellaneous.

United States Office of Education Requirements and Planning, Programming, Budgeting System categories readily fit into the flexible level structure.

2. ACCOUNT ALPHABETIC DESCRIPTIONS

Up to 12 separate name fields may be specified for an individual account number, one for each segment within the number. The Create Dictionary File (QB02) program is used to accomplish this. Each name may be up to 34 characters in length. In the dictionary approach, each segment need be punched only once in a special account description dictionary card deck. The computer automatically and repetitively assigns segment descriptions as often as the given levels are repeated.

3. REPORT PRINTING SEQUENCE

Each organization may choose up to five optional report control printing sequences in addition to the standard physical file printing sequence.

4. HISTORY DATA: FUTURE PROJECTIONS

The user may initially include up to 36 prior monthly ledger balance totals for the three years just preceding the start of the new fiscal year with which operations are to commence. These totals become part of the Account Master file. At the conclusion of each current month, past months' balances are automatically aged one month by moving each monthly field over one position. The program discards the oldest month, if all fields are filled, and inserts the balance of the month just finished as the first prior month. The computer uses these monthly figures to project the current year-end balance.

When the historical data is first entered, yearly totals are computed by summing the monthly totals for any year in which all 12 months' history has been provided. These yearly totals are updated annually thereafter by the Year-to-Year Transition program. The annual total historical data, together with the projected current-year ending balance, is used to project the future year balances one year into the future for each year in the past for which history is available, up to a maximum of three years. The budget comparisons report containing data concerning all years available will be produced as a part of this process.

5. AUTOMATIC BUDGET ADJUSTMENTS

The user may let the computer transfer funds from reserve accounts to receiving or covered accounts in the case of overdrawals. Such transfers fall into two categories -- triggered or requested. Triggered transfers occur automatically whenever a covered account is involved in an overdrawal. On-request transfers are restricted to those computer runs during which a special budget adjustment control card signifies to the system that transfers are to be made for the given run.

6. NON-DOLLAR FIGURES IN MONETARY RECORDS

Provision is made for non-dollar quantities to be carried as part of the Account Master records. Such accumulations may be useful in themselves as an integral part of the accounting record, or they may be used as input data for special programs written by the user to implement procedures peripheral to the budget and finance procedures.

7. YEAR-TO-YEAR TRANSITION--OPENING AND CLOSING FUNCTIONS

The computer may be used to automatically prepare much of the next fiscal year's Account Master disk file. Expenditure and income accounts are zeroed out in preparation for new year accumulations. Other types of accounts are left unchanged. The offset amount of each expenditure and income account is posted to the fund balance account related to the zeroed accounts. Optionally, accounts receivable and accounts payable may be accrued as of the year end and reversed as the first entry of the new year by means of journal entries.

8. SUMMARY REPORTS

Reports which are produced primarily from information in the Account Master file, in the standard or five optional sequences, may be produced either in full detail or in any level of summarization. According to controls punched in a run-time option card, reports may omit control level totals and breaks, excluding increments from the lowest level in the sort hierarchy upwards through higher levels. A full description of the reporting options selected by District 88 is contained later in this section.

9. CODE BOOKS

After a major file revision, usually at the end of the year, the user has the option of printing an account code book. New account serial identification numbers are printed in association with all segments of account code numbers and alphabetic description. The account code book is used as a reference for finding the ASN punched in transaction cards. Dictionary and vendor code books may also be printed.

10. EXCEPTION ENTRY OF DATA TO ACCOUNT MASTER FILE

During creation of the account Master file, account code segments may be keypunched on an exception basis. This means that only new segment codes need be punched, not those already fed into the system.

A number of the options available in IBM's EPIC program product were not implemented by District 88. These include:

1. Automatic distribution of expenditures within specified groups of accounts according to fixed percentages.

2. Line item budgetary accounting.

3. Interim budget and encumberance transactions entered via Port-A-Punch cards.

4. Three of the six report sequences available.

5. The twelfth dimension of the account classification scheme. This dimension has been reserved for future use.

As of this writing, several other features have not yet been exercised, although their use is contemplated.

1. Year end closing and the year to year transition routines.

2. Entry and use of non-monetary data.

3. Forecasting and future-year projections.

A glossary of terms is included as Exhibit VII-A.

(f) Payroll

All employees of District 88 are paid bi-monthly on the College of DuPage payroll system. This includes certificated and non-certificated employees, substitutes and temporary help, overtime and various kinds of special payments.

The payroll system is organized around an index-sequential disk payroll master file which contains three records for each employee. These records are:

- Current Payroll Data
- Cumulative (year-to-date) Payroll Data
- Personnel Data

The system performs all payroll calculations, including special provisions to accumulate College Work Study Program earnings and to finalize and liquidate time-specific contracts. The system operates on an exception basis and contains a completely automatic internal schedule of payroll dates by individual, showing deductions to be taken and reporting to be produced.

Outputs of the system include:

1. Paychecks in employee number sequence by district or location within district.
2. Check register.
3. All required Federal and State reports, including contribution to the Teacher's Pension fund and Illinois State Retirement Funds.
4. Local District reporting including:
    - Year-to-date payroll register
    - Deduction register

- Account and fund distribution of gross salaries and all liabilities
- All master file changes
- Lists of employees and name and address books
- Disability insurance eligibility

(g) Payroll Distribution

The system provides for payroll charges to be distributed to up to six different end uses (called "contracts"). An employee's prime contract (Contract #1) can be distributed on a recurring basis to up to 15 different activities (e.g. courses, departments, programs), charging a specified percentage to each. In addition, the employee can be assigned up to five secondary contracts. These are temporary in nature and must be specified at payroll run time; but, can be assigned a duration (in payroll cycles) and a fixed gross amount. Basic earnings, deductions, and employer's contributions to various fringe benefits all are distributed to the accounts based upon the terms of the contracts.

The payroll system was modified by the College of DuPage to produce account distribution entries in cards for entry into EPIC.

GENERAL SYSTEM FLOW CHART

Exhibit VII-B contains a general system flow chart for the payroll and EPIC systems as they are in operation at District 88.

This chart depicts all programs, files, input forms used by and outputs produced by the system, and shows how each program relates to the other in operational sequence. Inputs and outputs are specifically referenced to the examples of these documents contained in Exhibits VII-C/1 through VII-D/AD.

The EPIC system provides the option to run certain reports in any of six sequences. District 88 has chosen to use three of these sequences for its purposes. These sequences are:

Standard	Option #1	Option #2 (Summary)
Fund	Location	Fund
Account type	Department	Account type
Fund source	Account type	Fund source
Function (3 levels)	Function (3 levels)	Function (2 levels)
Object (3 levels)	Object (3 levels)	Object (2 levels)
Location	Fund Source	Location
Department	Fund	

In the output report exhibits, these sequences are referenced by name.

(1) Two additional options are available but not identified here.

SYSTEM FILES

The EPIC and payroll systems contain eight master files. They are:

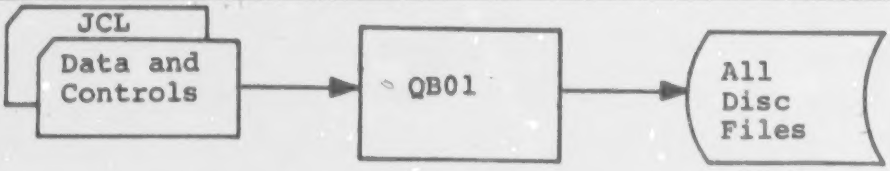
Account master file
EPIC dictionary file
Vendor file
Accounting transaction file
Open order file
Invoice file
Payroll/personnel master file
Pupil personnel master file

Most of these files are indexed sequential and maintained on disc. The contents of these files are displayed in Exhibits VII-E/1 thru VII-E/8.

PROGRAM NARRATIVES

Narratives dealing with programs of the EPIC system have been extracted from IBM Publication SH 20-1253-0 and modified to reflect the system as it was actually installed in District 88. They are described below in the operational sequence suggested by the flow chart. For reference, Exhibit VII-F contains a list of programs in the system, showing program identification, title, a brief description of functions and a reference to the page in this section where more detailed information may be found. Following are brief program narratives for EPIC and the payroll.

(a) File Initialization and Header Record Creation (QB01)



The initial program in this program product, QB01, is used to initialize all file space provided to the system in the preceding space-allocation step. All files in this program, with the exception of some temporary work files, are "direct access" files coded in COBOL with the words ACCESS IS RANDOM. In data processing terms, this means that records in each of the permanent files may be read from, or written into, on an individual basis without regard to their location within the file, and without requiring that the entire file be read or written.

In most cases, records are read by means of their "relative record number", meaning their numeric count location in the file. All records are numbered, starting with 1 for the first record in the file. In some cases, records are read by means of a "key", or control field, on which the records have been sorted at the time the file was initially created.

The QB01 program writes "blank" records throughout all of the space allocated to the file, and it counts the number of record slots which it has been able to initialize in the space provided to each file. This count is recorded in a "header" record. Header records are one or more records with a format different from the normal records in the file. They start with the first record position in each file and use as many record positions as necessary.

Initialization is the first step in installing the system. The Account Master header records contain the user's unique specifications for file usage. These are as follows:

1. Institution or organization name.

2. Definition of up to 12 accounting control levels for both current year and next -- 12 each.

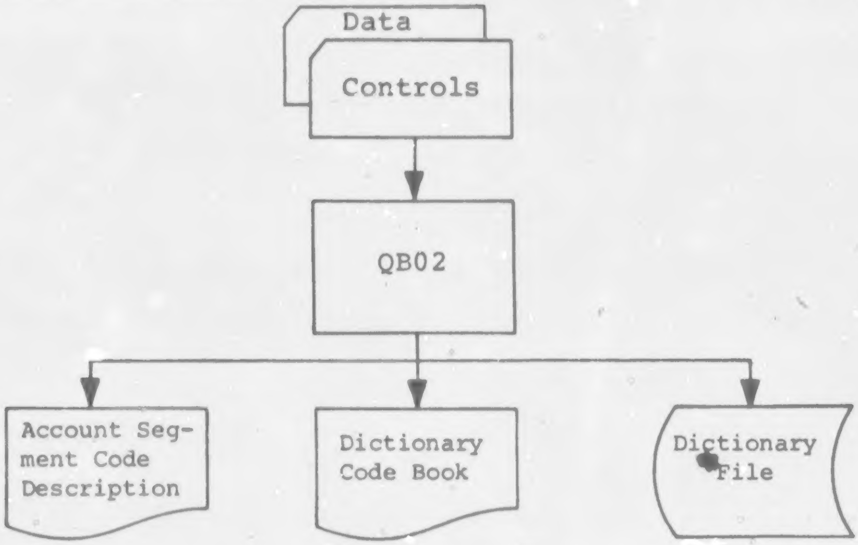
3. Up to five varying report sequences for both current year and next.

4. Record link pointers to the first and last records in the file for each controlled sequence -- five each. The pointers used are record location control keys which allow records to be retrieved from disk in prearranged reporting sequences, without having to actually sort the records. Records always remain in physical sequence on disk, according to the account I.D. serial number (ASN) assigned when the account was originally established. Exceptions are additions which are located at the end of the file.

5. Statement of account type classification ranges for both current year and next for each type of account. Included are the level in which encoded and the range of number values serving to identify accounts reserved for income, expenses, assets, liabilities, fund balance, and miscellaneous budget accounts.

6. Statement of the offset account segment codes required in the fund balance accounts. These accounts receive the total year-end expenditures and revenues when being closed at year-end. Also, the account segment codes to which the total adopted expenditure and revenue budgets are offset. The offset is needed to force a zero-balance control at the time of establishing the new year's original budgets.

(b) Dictionary Create (QB02)



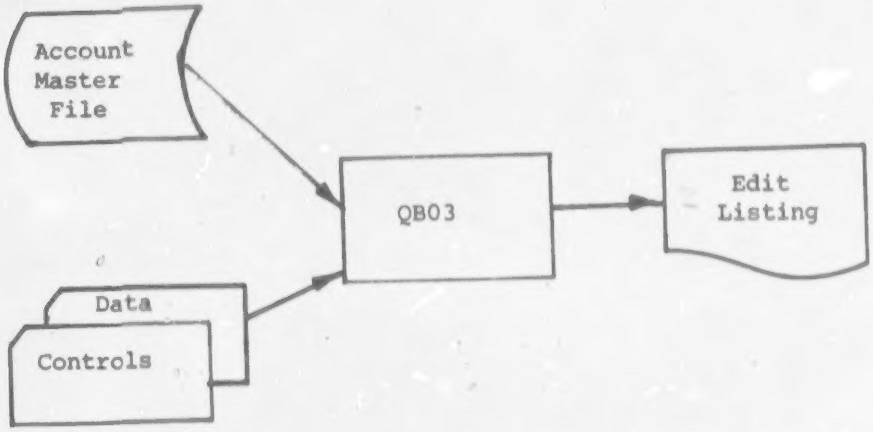
Input Form 7 is used to provide to the system a list of valid account segment codes, and the description of each such code which is to appear on all status reports where the account code is included. QB02 creates the Dictionary file, which will be used later to make the numeric-to-description conversion when producing reports. The Dictionary file should be created first in order that these codes will be available for editing to insure validity when account segment codes are used by other programs.

Initially, only the Current Year Dictionary file would be created. If the account segment codes are to change for the coming year, a new Next Year Dictionary file should be created once the new codes have been determined, with both versions of this file remaining in use until conversion to the next year is complete.

Following creation of the Dictionary file, a Dictionary Code Book will be produced. This program may be used independently to produce additional copies of the Dictionary Code Book when needed.

The QB02 program is also used to update the Dictionary file. In this mode, codes which are no longer valid may be deleted, and newly created codes may be added to the file. Following each file creation or updating, a new Dictionary Code Book will be produced, showing the updated status of the dictionary.

(c) Account Master File Create (QB03)



Once the Dictionary file has been created, the Account Master file must also be set up. The valid combinations of account segment codes, and their associated Account Identification Serial Numbers (ASN), are input to create records in this file, using data from Form 3 of the input data forms. Historical data in the form of ledger balance totals for each of 36 prior months are input to this program, using data from Form 4, if such data is available.

At District 88, it is planned that this program will be run on a monthly basis to permit account code changes. The account master file is backed-up on magnetic tape in a special addition to this run (QB03A).

Records are grouped on disk by the major accounting classification types. These are assets, liabilities, fund balance, income, expenses, and miscellaneous budgetary accounts. The account type is determined by the ranges of the account code segment numbers named by the user. A specified level of the account structure contains these ranges.

The Account Master file contains these categories of information:

- Account I.D. serial number (ASN).
- A maximum of 12 account code control levels for each of two years - current and next.

- Date file was last updated, and date each individual record was last updated.
- Automatic budget adjustment host ASN codes, both requested and triggered.
- 35 prior months' ledger balances.
- Current-month-to-date ledger balance.
- Current-year-to-date ledger balance.
- Prior three years' ledger balances.
- Quantities, both month-to-date and year-to-date.
- Outstanding encumbrances.
- Current year budget data -- original adopted, adjusted and approved, current working but not yet approved.
- Projected year-end ledger balance.
- Approved budget balance of line items to date for next year.
- Line item budget file pointers.
- Record retrieval sequence control pointers, including percent distribution pointers (all pointers, both current year and next).

The encumbrance amount carried in the master file is for the outstanding total only. Detail records with amounts which make up this total are carried in the open order file. Some of the master file information -- for example, the projected next year amount -- is optional, or not possible to obtain unless other optional data has been supplied.

Two Account Master file header records contain controls for account master file records -- one for current year and one for next year. Each record contains:

- Two account control levels, current year and next year retained separately
- Five optional report sequence controls for both years
- Account type classification ranges for both years

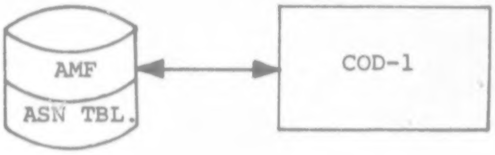
- Offset account segment codes for year-to-year transition
- Institution name
- Record link pointers, current year and next

The QB03 program may also be used in an update mode. In this mode, newly created valid combinations of account segment codes are added to the Account Master file. Form 3 allows the use of a short cut exception method of adding new accounts to the existing file.

In this method, the standard sequence account code book is used to locate the position in the file for the new account code combination, which is subsequently written into the code book for future reference.

On Form 3 the following items are entered: the ASN, plus only the segment codes that are changing, plus the ASN of the account just preceding the new account in the code book. The computer will look up the referenced account just preceding the new account, and retrieve all account segment codes which are unchanged. It will combine these with those entries which did change, recording the new account under its new ASN reference. Since most new accounts will differ only slightly from a previously assigned account combination, the effort involved to add new accounts may be minimized. The exception method of entering new account codes may be used only in the UPDATE mode of QB03.

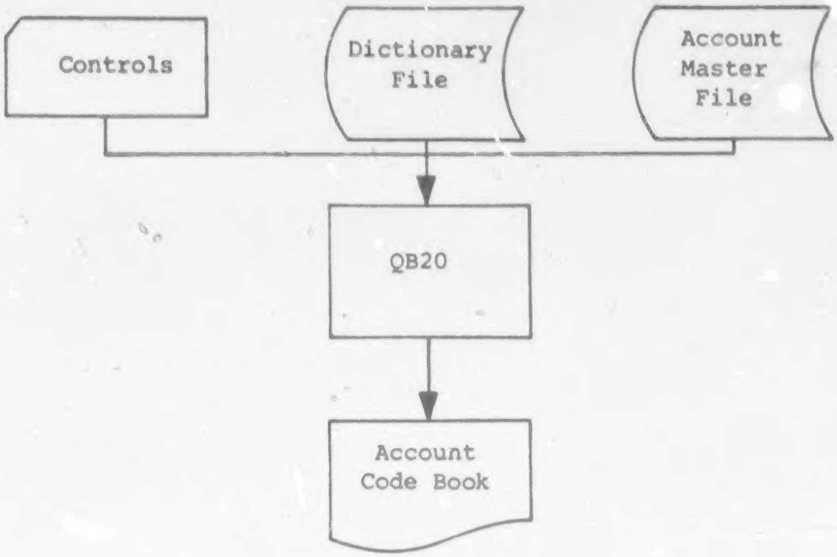
(d) Create Special ASN Table (no designation)



A special program was created by the College of DuPage to assist in development of the payroll interface to EPIC. This program creates a table which cross-references the most recent ASN assignments for Board share deduction to the existing payroll classifications. This is used to ensure that when distribution is made of the

Board share of the payroll deduction that it is recorded in the proper accounts.

(e) Print Account Code Book (QB20)



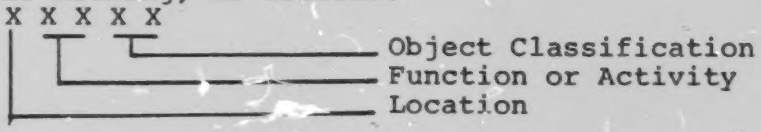
Since each account is identified in all transactions only by an account I.D. serial number (ASN), the ability to determine correct ASN's is an essential element of the system. Account code books are prepared periodically. New books are produced when necessary because of the volume of new accounts added or changed since the preparation of the last set of books.

Account code books may be produced in any of seven sequences. Six of the sequences are the same as those which may be used to produce budget reports and several other reports on the status of the Account Master file. The six sequences include the standard sequence, in which 12 account code levels are sorted in their original left-to-right sequence. The five special report sequences, in which these levels may be rearranged in any sequence, are also available. Both the account coding and its associated description are physically rearranged, according to the sequence selected, before printing. The seventh sequence is in strict ASN order. The ASN arrangement acts as an index to the accounts when all that is known is the ASN itself. When run in ASN sequence, the account code and associated description appear in "standard" sequence.

Each entry in the Account Code Book reflects an account in the Account Master file which has not been tagged for deletion. Thus, there will be as many entries in the code book as there are accounts. Three items print for each account: the ASN, the account code number itself with each account code segment given in a logical level by level arrangement, and the full description of the account. The latter is also logically arranged, with each account code segment translated through reference to the account dictionary.

One person was given the assignment of determining what combinations of account code segments are valid for inclusion in the Account Master file. A new ASN will be assigned to each new combination.

At District 88, the ASN's themselves have been provided with partial meaning, as follows:



An ASN number can vary between 1 and 65,535. The limitation of 65,535 is based on the use of a 16-bit binary number, internally in the programs, when referencing an account by its ASN.

Code books produced by this program should probably be used in the following manner: The control person chosen to add new accounts would have a complete set of books.

When a new entry is made, it would be made manually, as stated above, in the standard sequence code book. The new code would be inserted between the two existing numbers where the new account code would normally be positioned in standard left-to-right sequence, according to the account segment codes, by level.

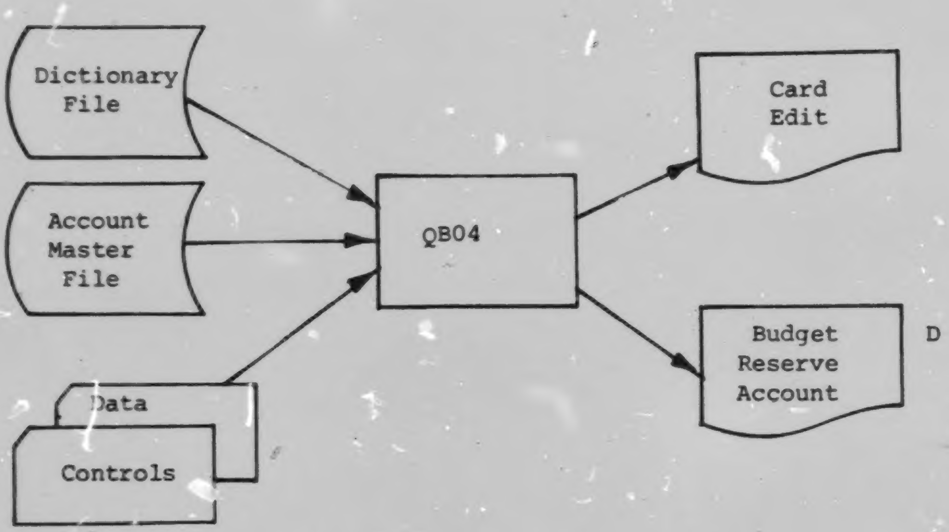
Code books produced in sequences other than standard or ASN would not normally be manually updated when new codes are assigned. Such books are normally used as indexes to assist the user in finding whether a particular account code has already been established. The books would also be used by clerks whose responsibility includes the coding of documents using existing codes.

It is highly desirable to have the assignment of account codes performed as close to the source of the entry as possible. Selected sequences of the code book may be distributed to locations where such coding can be used as reference to original documents which later form the basis of accounting entries.

District 88 distributes to each school location a code book sorted by location code, with only that portion of the book applying to the particular location. When a purchase or stores requisition is submitted, or a change proposed in the assignment of personnel, the ASN appropriate to the requisition or revised employee status can be used as reference to the document itself.

Clerical staff members who manually process precoded documents at a later time need only verify that the ASN appears to be appropriate, and then use the same code for reference to the resulting purchase or stores issue order, or personnel change action form.

(f) Initialize Account Groupings (QB04)



Master accounts are grouped for several reasons:

Percent distribution under current year controls provides the means of grouping accounts. Accounts are grouped for the splitting of working budgets, ledger balances, and encumbrances percentagewise among a variable number of accounts which are members of the same allocation group.

This feature of EPIC is not used at District 88.

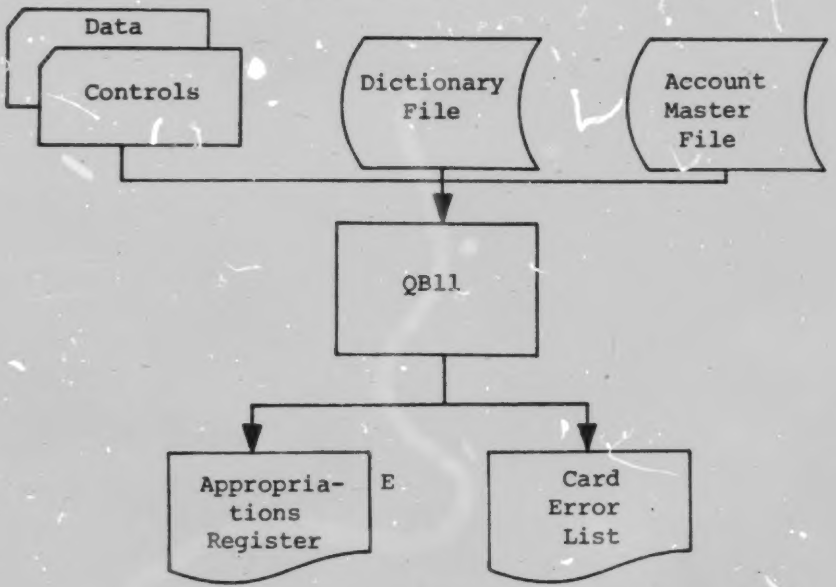
- Percentage distribution under next-year controls provides the means of allocating history data among new year accounts.

This feature also is not used.

- In automatic budget adjustment, specified "covered" accounts are linked to or associated with reserve fund "host" accounts. If a covered account is overdrawn as expenditure transactions are processed against the master budget account, the program locates the "host" account. It then generates a transaction to transfer working budget to cover the overdraft. This is done whether or not the "host" account has sufficient available budget to support the transfer without going in the red itself. Overdrawn "host" accounts may then become "covered" accounts for obtaining working budget funds from a higher level "host" account. The lowest level of host-covered accounts is called a "triggered basis" adjustment, while the higher level in the two-level hierarchy is called a "requested basis" adjustment.

Automatic budget adjustments are effected with data cards prepared from Form 5. Two types of automatic adjustment are provided -- triggered and requested.

(g) Initialize Budget (QB11)



EPIC was first installed at the beginning of the fiscal year. Thus, the new year's budget was not developed with the Budget Development Subsystem but was initially input in complete form. Program QB11 allows the input of the initial officially adopted budget, as established by the governing board of the institutional user. Of course, the Board approved the budget using summary figures. Then, this program was provided with the detail entries to establish budgets at the lowest level of control while maintaining the budget totals approved for the start of the fiscal year.

Input data cards to this program are in the format established by Form 10 of the input data collection forms. These cards may be coded "A" or "K". "A" cards are the means of entering original budget amounts into the Account Master record. "K" cards - Budget Adjustment Cards - are used to adjust the three budget fields in the Master record.

When budgets using this program are entered in the *ORIGINATE mode, such budgets are considered as adjustments to all three budget fields in each account master file record. Since these fields will initially be blank, "adjusting" the fields will in effect establish the amounts as the initial budget. The three fields affected in this mode are the "Original", "Adjusted", and "Working" budgets.

During the course of the fiscal year, working budget adjustments will be made and incorporated into the records through the running of transaction registers. Eventually the working budgets will differ from the original budget to such a degree that a decision must be made to request that the governing board officially adjust the budget. At this time, this program is executed in an ANALYZE mode. In this mode, the differences between the working budget and the current adjusted budget will be computed, and a deck of adjustment cards punched out for subsequent use in effecting the change following approval of the governing board. Since the working budgets must continue to change as transactions occur, this operation in essence freezes the changes to be requested, to those which were required as of the time that the analysis was executed.

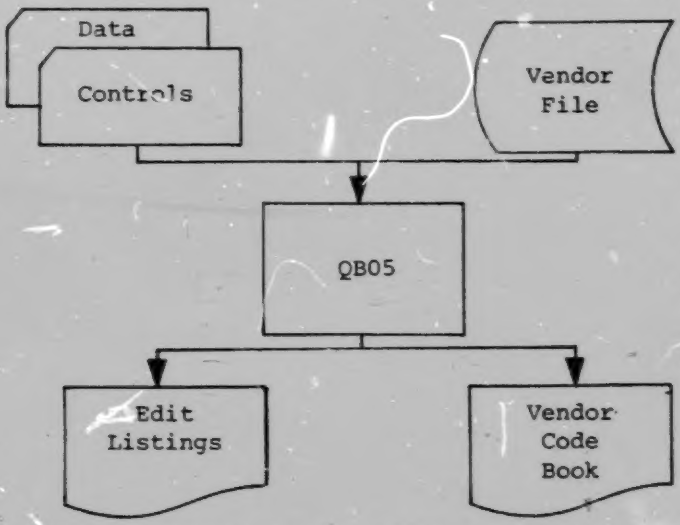
Eventually the governing board will approve, perhaps with changes, adjustments to the originally adopted budget (or to a previously adjusted budget). At that time, the card deck punched out when the analysis run was executed is input to the program, running in an ADJUSTMENT mode. In addition to the originally produced deck, any changes to the adjustments as originally punched must be added to the deck through manually produced cards.

When this program is executed in the adjustment mode, only the "adjusted" budget is affected. This is required since the original budget is almost never changed after the publication of the original budget adopted for the year, unless the budget is re-advertised and a new budget adopted. The working budget already contains most of the changes.

All data cards (budget adjustments) read by this program must zero balance in respect to each Institution-Fund combination included in the run. In its initial ORIGINATE mode, the official adopted budget must be forced to zero-balance through inclusion of a budget offset amount separately defined for budgeted expenditures and budgeted revenues. Thereafter all further budget adjustments should also zero-balance, since adjustments by their nature involve moving budget from one account to another, within the same institution-fund combination.

The official budget adjustment program may be run several times per year, including the period after the end of the budget year, if an updated final budget report is desired for history.

(h) Vendor File Create (QB05)



Program QB05 establishes a file of valid vendor reference numbers, together with the names and addresses of such vendors suitable for use in mailing This starts the cyclical (weekly at District 88) processing cycle. Provision is made for storing statistics on the volume of business transacted with each vendor.

This program also inserts new vendor records into the file. The vendor disk record contains the following data:

- Five lines of name and address, 33 characters each
- Month and year of last order to this vendor
- Number of orders to this vendor, since last initialized
- Amount ordered from this vendor, since last initialized
- Vendor number -- one alphameric prefix and six digits. The prefix chosen should be the same for all vendor numbers
- Sequencing pointers to make possible record retrieval in vendor sequence after additions have been included in file

There are two vendor header records which contain control information. These contain

- Institution name
- Vendor alphabetic and special numeric delimiter controls (dummy vendor numbers needed to tell the computer where each letter group ends -- the end of all names beginning with the letter "A", for instance)
- Indices to vendor letter and special number groups.

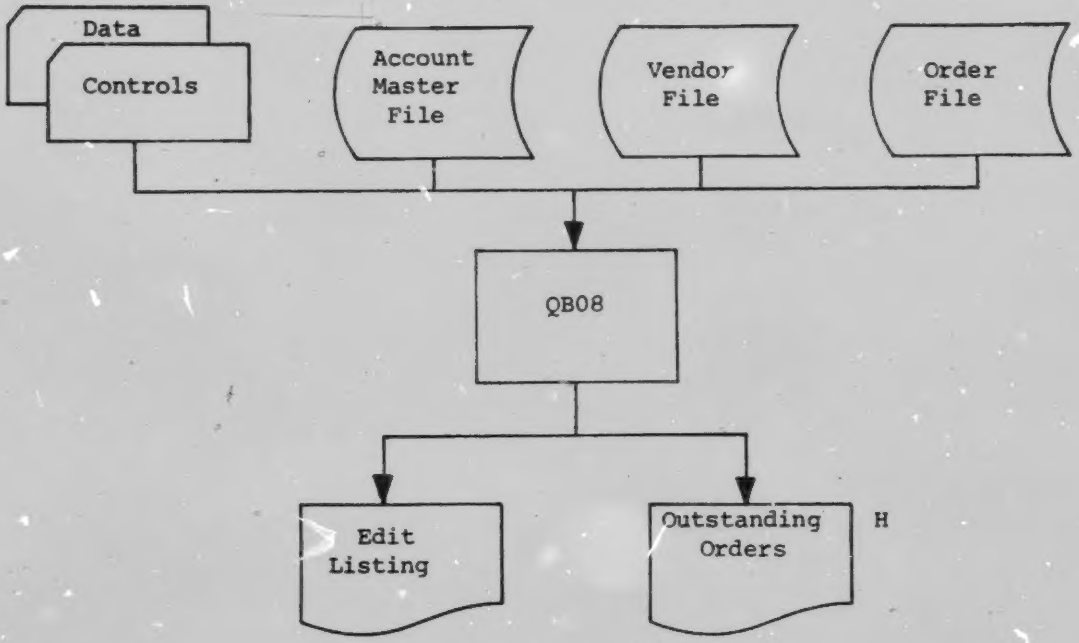
The regap routine in the program assigns vendor numbers to vendors in the same sequence as the file has been created and maintained, but allows maximum room between vendor numbers to assign new numbers. This should be performed immediately after file creation, to initialize fully gapped vendor numbers from the start of operations with the system.

Interim assignment of new numbers is performed manually: a new number is assigned by selecting an appropriate number from a gap in the previously assigned numbers of the Vendor Code Book. Such insertion maintains the overall alphabetic sequence, if each insertion is properly located alphabetically.

The first vendor header record contains alphabetic and special number control indexes to permit total printing on the open order listing for vendor groups, e.g., for the A group, B group -- up to 0 through 9 special number groups. These indexes are created earlier by the File Initialization and Header Record Creation program. After many additions of new vendors to the file, performance of programs using this file will be improved if the file is reorganized. Such reorganization would place all vendors in a purely sequential order by vendor number. When the file is reorganized, all vendor records which had no new orders within the last two full years will be automatically deleted from the file.

This program prints the Vendor Code Book. The Vendor Code Book can optionally contain the current statistics gathered on each vendor up to the point at which the code book is printed. These statistics include the date of last order, the number of orders placed, and the value of orders placed since the last time that such fields were initialized. Initialization is usually at the start of the current fiscal year.

(i) Order File Create (QB08)

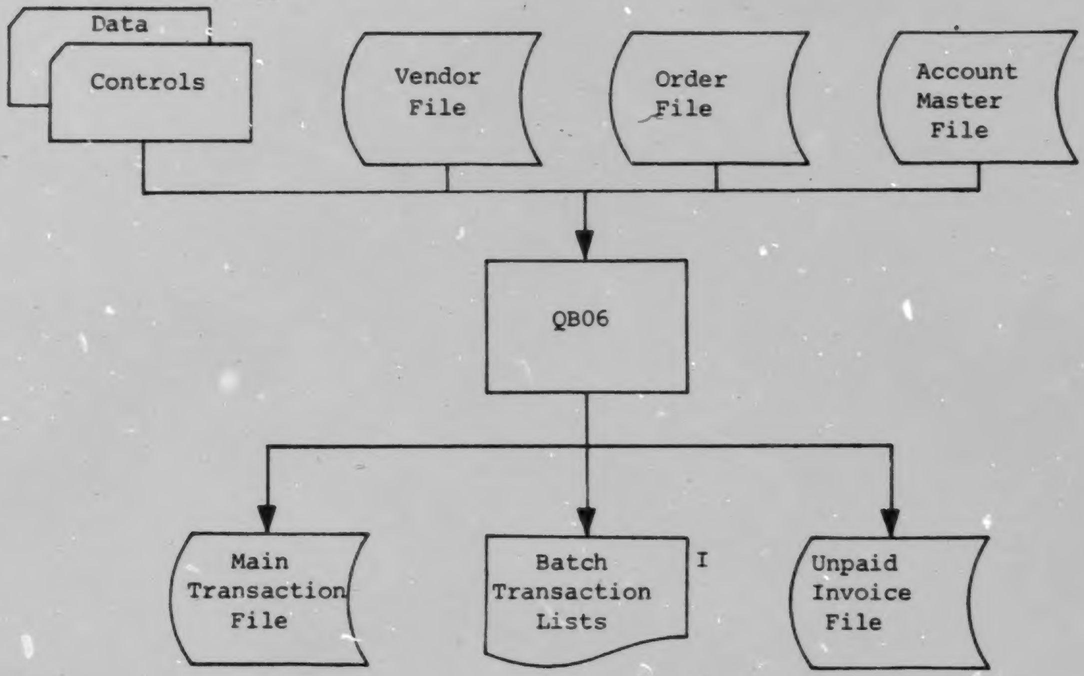


New orders for goods and services, such as purchase orders and contracts, are usually entered into the system through the use of program QB08. An alternative method using Port-A-Punch cards is provided, but was not adopted by District 88. Most data cards accepted by this program are in the format which provides for entering a single account breakdown per card. However, an Order Spread Card creates an identical record but provides for entering up to three account breakdowns fo the same order, using a single card.

Program QB08 may be used to create the initial entries in a new file, such as would be encountered the first time the program is used, or to add new entries to an existing file. This program also has an updating mode which allows existing entries to be replaced or deleted, or the entire order to be completed. When new orders or replacements are being entered into the system, each ASN and vendor number is validated to insure that it is a number existing in the Account Master file and Vendor file. Deletions from this file may be in the same form as order completions, which apply to all account breakdowns of an order, or may apply to an individual breakdown only.

Program QB08 produces one of the two versions of the Outstanding Order report. The version produced by this program is in order number sequence. Disposition of this report normally would be to the purchasing department, where orders are filed by order number.

(j) Transaction File Create (QB06)



The greatest volume of data entering the EPIC: Budget/ Finance system will be entered by using the QB06 program. This program is the vehicle by which most batched data is introduced into the system. All data used by this program is in the form of "batches".

All entries in a batch are accepted at one time, because the entire batch is rejected if anything is wrong in any of the input cards. Batches are identified to the system by a batch number and a batch date.

Batched data entering the system through the use of QB06 is placed in one of two files. If the batch is for invoices to be included in the accounts payable subsystem for later payment, then such data is placed in the Unpaid Invoice file, frequently called just the Invoice file. All other data is placed in the Main Transaction file, frequently called just the Transaction file. When the invoice data eventually results in a payment to a vendor, such entries are then placed in the Main Transaction file. Thus, all data entering the system via QB06 eventually ends up in the Main Transaction file.

This Unpaid Invoice file has multiple header records, one for each Institute-Fund combination. As checks/warrants are drawn against unique funds defined in the header record, controls are established and maintained by institution and fund to enable the preparation of the offset-to-cash entry for that fund.

A general-purpose transaction card format is used to enter most transactions into the system. This card contains up to five reference fields to be used to identify documents related to the transactions. Some of the information carried is order number, vendor number, payment references, job number, and budget adjustment references. The card may also contain a full alphabetic transaction description. "Action" codes represent variations of handling conditions for transactions. Vendor, order, and account code numbers are edited via accessing the disk files involved to ensure that such codes actually exist.

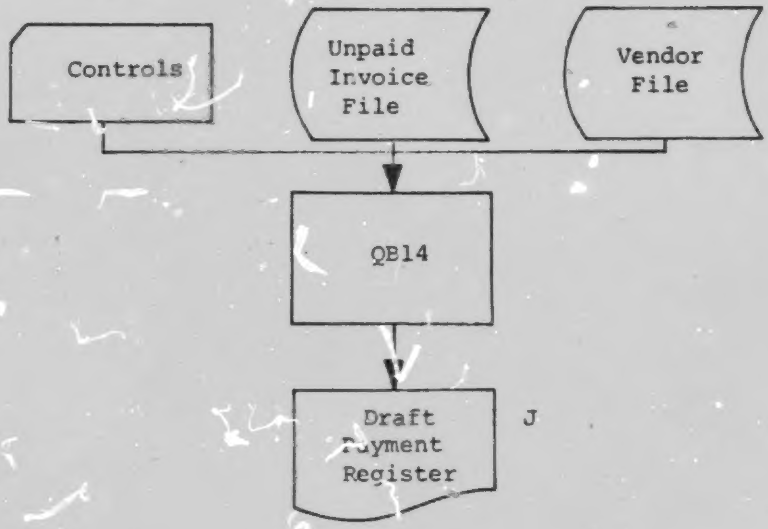
All entries which reflect changes to the ledger balance field of the Account Master record must be self-balancing. That is, there must be in total a debit amount exactly equal to the total credit amount reflected in the batch. Similarly, all budget adjustments must be self-balancing, with the additional requirement that each separately numbered budget adjustment must zero balance within the group of adjustments bearing the same budget adjustment reference number.

Quantities in this system are not controlled, either to zero or to a predetermined control total. Thus the entry of quantities into the system need not be matched with a control total. In fact, quantity cards may be intermixed with any batch whose data is to go into the Main Transaction file for inclusion in a Ledger Balance. Batches of working budget adjustments, or of encumbrances, may not have quantities included, nor may batches of Invoice cards.

Editing performed by QB06 is primarily one of these types: control to a total, verifying that ASN's and vendor numbers are existing codes in the Account Master and Vendor files, and verifying that the character type of data in input cards agrees with the format required. Because the ASN's in a batch are valid and exist in the Account Master file is no assurance that the correct ASN's are, in fact, included in the input cards. In addition, no edit is performed to assure that a particular batch of self-balancing input truly balances within each Institute-Fund combination included in the batch.

QB06 is performed at two different points in the normal operating cycle. Weekly, it is utilized to post invoices to the Unpaid Invoice file; and once each month it is utilized to post all other transactions to the Transaction file.

(k) Write First Audit Payment Register (QB14)



Following the completion of the most recent preparation of checks or warrants, and prior to the cutoff for the next such run, a number of batches of invoices will have been placed into the Unpaid Invoice file through the use of the QB06 program. In that file, the first record acts as an overall file header containing the total of invoice transactions within the file at any one time.

The first step needed to produce a payment of unpaid invoices is to run QB14 to produce an audit payment register. An audit payment register is identical with a final payment register except for two items, both involving the payment reference. Since the payment reference is not added to the record until the actual check/warrant has been prepared, the audit payment register will not contain the payment reference. Instead, contained in the field where the payment reference would normally appear, a relative record number shows where in the Unpaid Invoice file the individual record being listed is contained. This record number will be used later to effect any necessary corrections to the file prior to writing the checks/warrants.

The purpose of the audit payment register is to communicate to the accounts payable clerical personnel the exact content of the payment about to be made. This allows them to verify that the data to be used is in fact correct. An example of the type of error which might be caught at this time would be an incorrect vendor number. Frequently the vendor to whom the original purchase order was sent is not the vendor who eventually supplies the items ordered, and from whom the invoice is received. If this variance is not caught in time to enter the corrected vendor number on the invoice, and thus override the vendor reference contained in the original order, then the vendor name and address shown on the rough payment register will be in error.

The Unpaid Invoice Transaction and Vendor files are input to the program that prints the register, detailing all payments to be made or payments already made to a given vendor. The register is in warrant/check number sequence, which is the same as vendor sequence, within each fund for a given run. Since vendor numbers are alphabetically sequenced, the register is effectively printed in alphabetic order by vendor within fund. Vendor names and addresses are included. The register essentially contains the same data used to write warrants/checks, but in format more suitable to the auditor's needs.

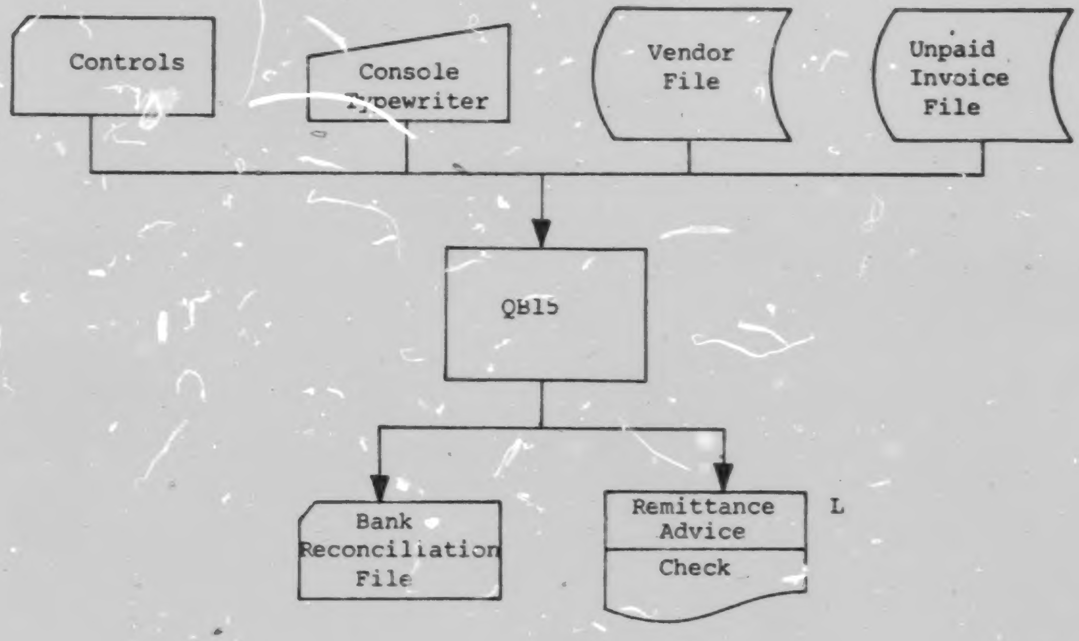
Data from the Unpaid Invoice Transaction file is sorted into vendor number sequence before the register is written, with order numbers sorted within vendor number. Adjustments and discounts remain associated with relevant invoices.

The payment register is run three times. It is run first as an audit run, and provided to the accounts payable clerks of the institution for a check to ensure that the payment about to be made is correct.

Following review of the payment register audit run, corrections may be indicated. This program will then accept changes to be made to the Unpaid Invoice file, and a new audit run may be produced to ensure that the file is now correct and ready to be used to produce the actual checks. In the Update mode, this program permits any data to be changed or deleted in any field of a record, or permits the entire record to be deleted. New records cannot be added to the file at this point, however, since there are no blank record positions in the file to make such an insertion.

Following completion of preparing the checks, a new payment register final run must be made to be retained for record purposes. This is necessary, since the initial audit run will not have contained a payment reference to the check number assigned during the running of the check production program. The check number is included in the final run.

(1) Write Checks (QB15)



Once all corrections to the Unpaid Invoice file have been made, the actual check may be prepared. It is assumed that preprinted checks have been prepared on continuous forms suitable for use on the line printer of the computer system.

Checks are printed after the audit run register has been accepted. The print format in this COBOL source program may be modified so that the user will in many cases be able to continue to use his familiar check form, if some mechanized procedure has been in use previously. The forms design includes a voucher remittance statement stub, attached to the top of the remittance form, detailing invoices being paid.

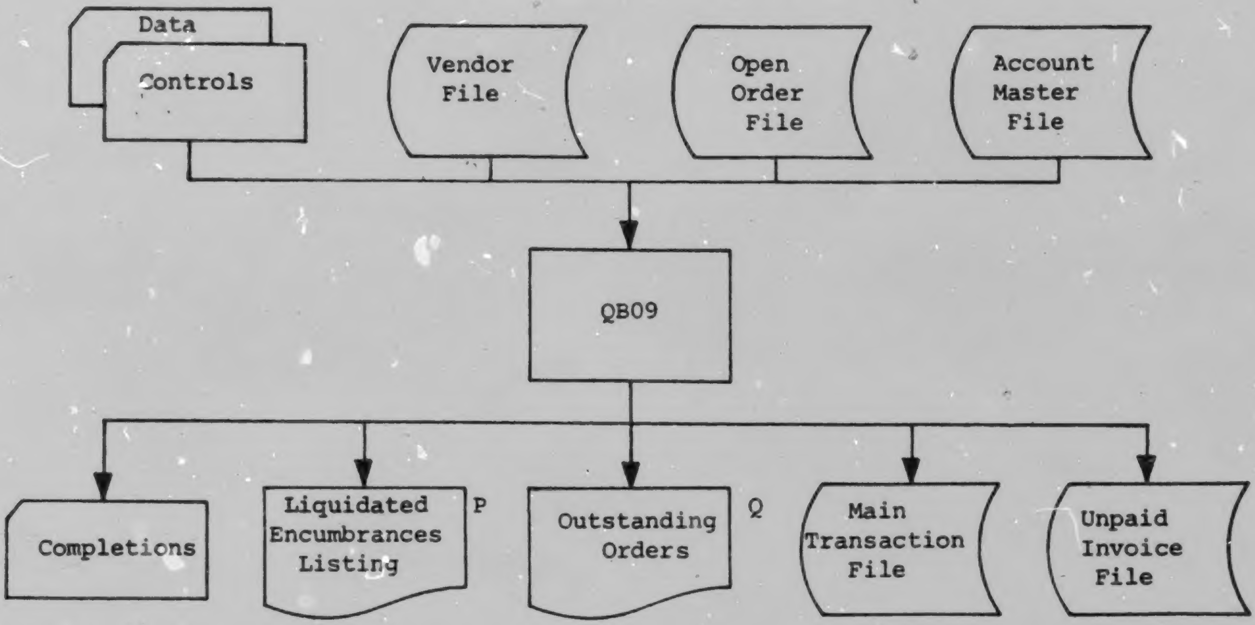
It is anticipated that the check forms used may be either pre-numbered by the printer or allowed to be numbered by the computer as they are printed. In either event, it is necessary for the operator to indicate the first number to be assigned at the start of the run.

A maximum of 33 invoice lines can be printed on the remittance advice. If more lines are required, the first check is voided so that listing continues on the second statement, and the second check is utilized for both statements.

No direct check reconciliation functions are supported by EPIC:Budget/Finance. A method is needed to assist those institutions which are required to provide reconciliation of checks drawn on a bank, or who have an arrangement with such bank to provide notification of all checks drawn in a machine readable form. For this reason, the program provides for the punching of a reconciliation card for each check drawn.

As indicated above, a final payment register (QB14) will be run subsequent to completion of this program.

(m) Liquidate Encumbrances (QB09)


Data
Controls
Vendor File
Open Order File
Account Master File
QB09
Completions
Liquidated Encumbrances Listing
P
Outstanding Orders
Q
Main Transaction File
Unpaid Invoice File

It is necessary to liquidate encumbrances resulting from outstanding orders. This is done at the conclusion of each payment cycle, but not later than the end of the accounting period used for periodic reporting of the status of the accounts. This is accomplished by applying payments against the Open Order file entries. Payments may be those made via the Accounts Payable Subsystem, where the computer is used to write the checks. They may also be payments drawn manually and reflected into the system at this time.

Input to this program comes primarily from the Unpaid Invoice file. The file's contents at this time reflect payments made but not yet included in the Main Transaction file. Also, the data has not yet been used to liquidate open orders. Once the Unpaid Invoice file has in fact been used to make payments, no further invoices may be added to it. It may be used only to liquidate encumbrances with QB09.

Following the above step, the file will not be void of entries. It may again be used to add new invoices for payment. Since the Unpaid Invoice file may be used to hold the contents of only one payment period, and payments are normally made at least weekly, the user may desire to establish multiple Unpaid Invoice files. He would use one file per payment during the accounting period and then, running each file against QB09 at the end of the period, reinitialize it for application during the following accounting period.

A secondary input to this program comes from manually drawn checks. When the Accounts Payable Subsystem of this program product is in general use, such manually drawn checks usually reflect situations where the remittance must be made on an emergency or immediate basis. This occurs when there is no time for the usual post processing following receipt of an invoice.

Since use of the accounts payable subsystem is optional on the part of the user, all remittances may be manually drawn. On the other hand, they may be produced by the user's own accounts payable programs and entered into the system as if they were manually created.

A third input to this program is completion cards reflecting orders that are either complete or cancelled, or for which no further payments are anticipated. Completion cards are normally input via the QB08 program, which updates the Open Order file. They are also permitted in the QB09 program, however, as a convenience. A completion card always finishes the entire order, including all account breakdowns of the order.

During processing of this program, all manually drawn warrant or check entries, plus all paid invoices, are added to the Main Transaction file, for subsequent processing against the Account Master file. The account serial number, and the vendor number references in manually drawn warrant/check entries, are validated against the Account Master and the Vendor files prior to acceptance. This is done to ensure that all entries in the Main Transaction file have been prevalidated prior to acceptance.

Once the Main Transaction entries have been effected, all entries which are not discounts or other deductions, plus all completions, are used to update the Open Order file. Completions, plus all payments indicated as payment in full of the order, are used to flag the order record as complete, for subsequent deletion. Partial payments are added to the order record amount-paid field; if such payment causes the order to go to zero or to be overpaid, the order will be flagged as complete, even if the payment was indicated as a partial.

The action code accompanying the payment transaction established full or partial payment for each account breakdown on an independent basis.

An order may also be potentially considered for deletion if the amount paid towards the entire order, including all account breakdowns, is within a user-specified amount of the original order total. When an order is so recognized, a completion card is punched by the program. After such completion cards have been clerically reviewed, those accepted for processing as complete are entered to cause such orders to be deleted from the file. A completion card always completes all account breakdowns, regardless of individual status.

A register is printed to show all of the encumbrance liquidation transactions. Exception messages highlight conditions deserving special attention. For example, payments exceeding the original order authorization are flagged.

A series of six separate computer runs perform the following functions:

1. Payments are applied to the open order from the unpaid invoice files and from payments made outside the vendor payment subsystem.

2. Completions are flagged in the Open Order file.

3. Completion cards are punched for records that might be deleted. Such deletion is due to the unpaid amount on the total order being below the user specified minimum.

4. The files are reorganized, with the completed or deleted records being physically removed.

5. An encumbrance liquidation register is printed.

6. An open order listing in vendor number sequence is printed.

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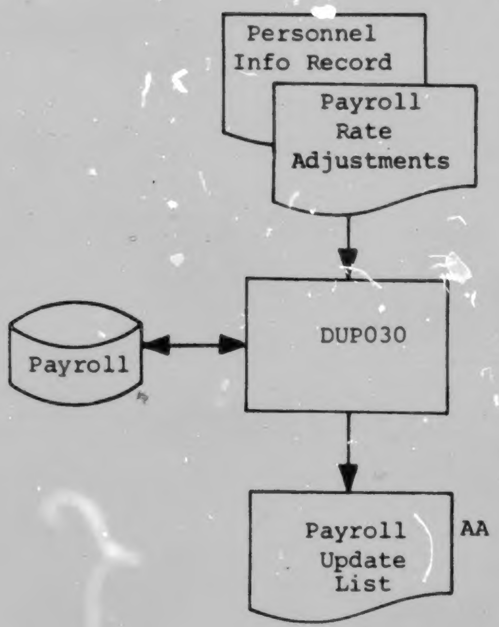
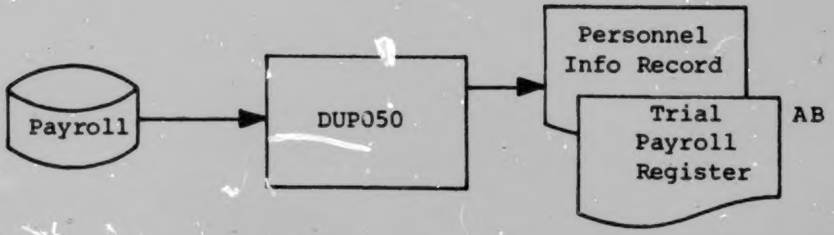
(n) Update Payroll/Personnel File (DUP030)



The COD payroll system is an exception payroll; that is, personnel are paid a pre-established amount on a regular basis unless the system is told otherwise. DUP030 provides for the modification of all fields in the payroll/personnel file through the use of two documents: the Personnel Information Record and Payroll Rate/Adjustments. The former is a turn-around document which is prepared initially by the computer from the payroll master file (in DUP050), retained in the business office files and is then marked manually for reentry whenever an employee's master file information needs to be changed. Only changed information needs to be input. The Payroll Rate Adjustment permits adjustment of the hours records and is used for any special pay requirements.

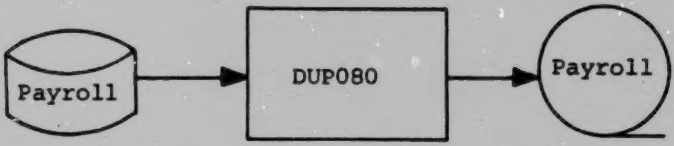
DUP030 prepares the Payroll Update Edit List.

(o) Payroll Register (DUP050)


Payroll
DUP050
Personnel Info Record
Trial Payroll Register
AB

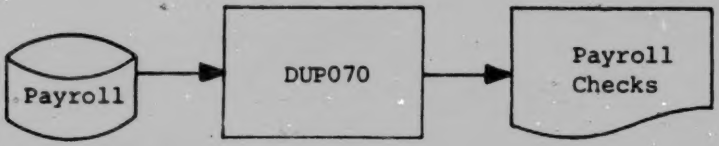
This program produces the payroll register. It is run twice during each payroll cycle: once to prepare a trial register, and again after checks have been written to prepare the final register with actual check numbers. During the second running of DUP050, new Personnel Information Records also are prepared for any new or changed personnel records.

(p) Payroll File Back-up (DUP080)


Payroll
DUP080
Payroll

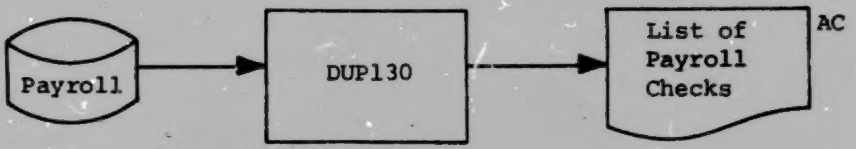
This program backs-up the payroll file on magnetic tape. It is employed twice in the job stream: after successful preparation of the trial register and again after reports have been written.

(q) Write Payroll Checks (DUP070)


Payroll
DUP070
Payroll Checks

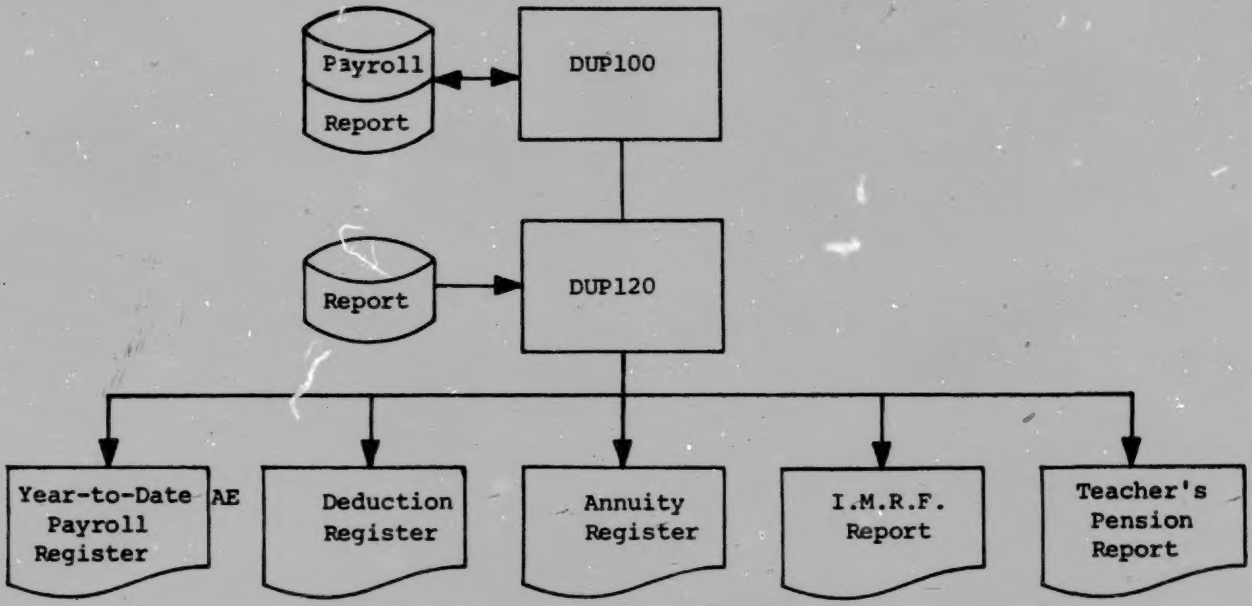
DUP070 prepares payroll checks from the data contained on the payroll/personnel master file. At District 88, all employees are paid on the same semi-monthly cycle.

(r) Prepare List of Payroll Checks (DUP130)


Payroll
DUP130
List of Payroll Checks
AC

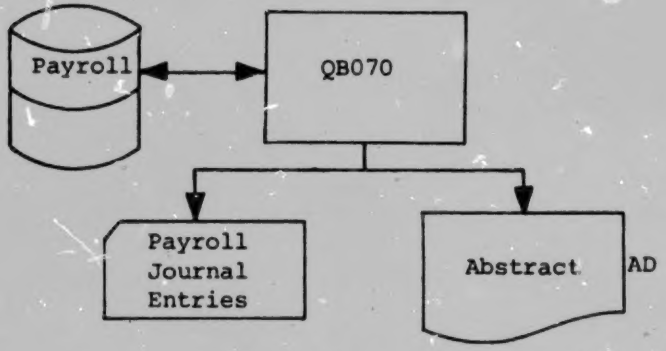
In DUP130, a list of payroll checks is prepared in fund and location sequence for inclusion in the Treasurer's monthly report to the Board.

(s) Prepare Payroll Reports (DUP100 and 120)


Payroll
Report
DUP100
Report
DUP120
Year-to-Date Payroll Register
AE
Deduction Register
Annuity Register
I.M.R.F. Report
Teacher's Pension Report

Two programs, DUP100 and DUP120, work together to produce most of the reports required of the payroll system. DUP100 extracts pertinent data from the payroll/personnel master file and summarizes it on a report writer file. DUP120 then utilizes the report writer file to prepare the reports shown on the previous page.

(t) Prepare Payroll Accounting Distribution (QB070)



This program was especially prepared by COD to interface the COD payroll with EPIC. It performs several functions:

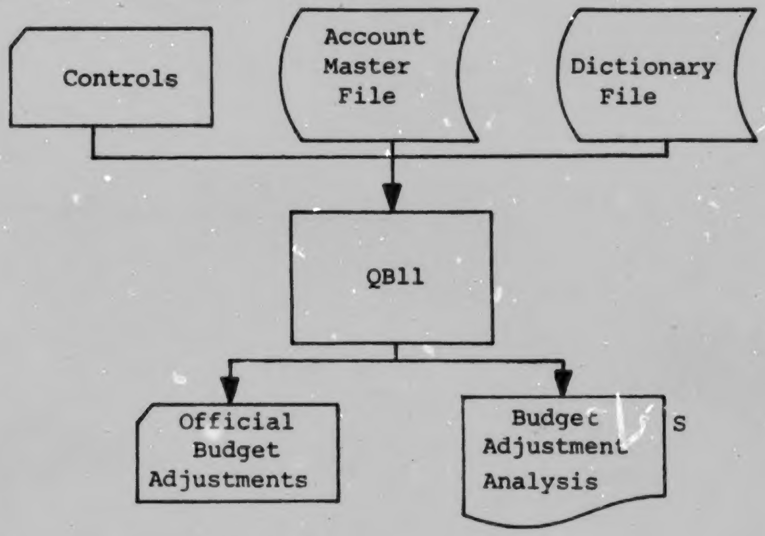
1. Basic payroll costs are assigned ASN's for proper accounting distribution.

2. Each Board-supported benefit amount is distributed according to the rules of contract organization in the payroll system. This is done by calculating each payroll cycle the percentage that each contract (or, in the case of the prime contract, each sub-classification) is to total gross pay. Then, each benefit amount is distributed accordingly and assigned ASN's. The Board-share amounts involved are:

   - Board-share of insurance (assigned to the prime contract only).
   - FICA
   - I.M.R.F. employer contribution

3. After each employee's pay and benefits have been distributed, accounting transactions are summarized into payroll journal entries and reported. Cards containing these data are punched for re-entry into EPIC.

(u) Adopt Official Budgets (QB11)



The governing board of District 88 will normally adopt the final official budget prior to or shortly after the start of the fiscal year. With a fiscal year starting on July 1, the official annual budget is usually adopted prior to the end of August. During the course of the fiscal year, however, many changes to the working budget will necessarily be made.

Most changes will be within the categories by which the governing board approves a budget, for example, within a major accounting classification of the state adopted codes. From time to time, however, changes are necessary which cross such major categories. Such changes thus develop differences between the officially adopted budget and the working budget, within categories by which the original budget was adopted.

At a cutoff time determined by the administration, the QB11 program can prepare official budget adjustment cards, reflecting all differences between the working budget and the currently approved adjusted budget. Such adjustment cards will be sufficiently detailed to adjust the budgets at the very lowest levels for which differences are observed. The deck of cards thus produced will therefore permit the official adjusted budget to reflect budgets at all levels, rather than only at the high-level categories with which the governing board operates.

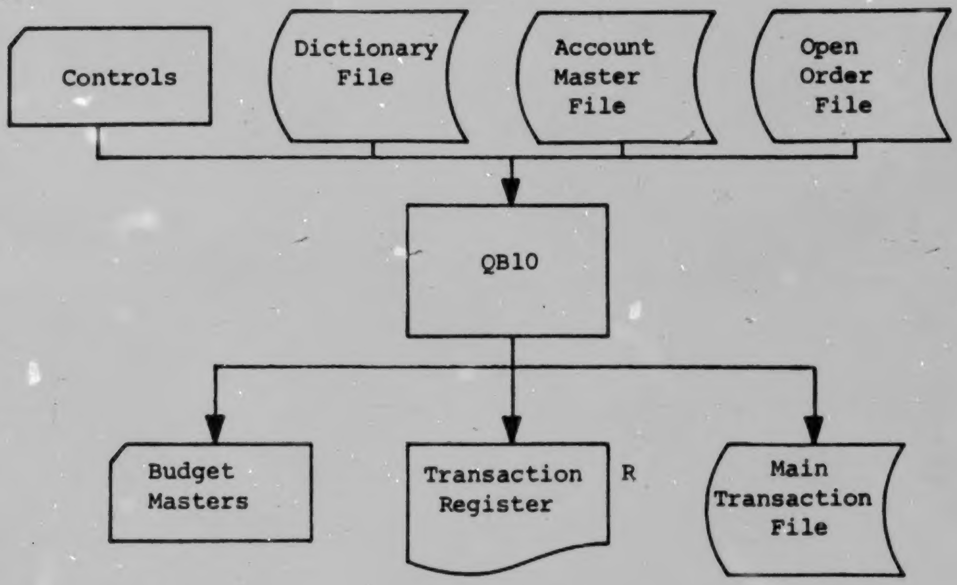
Once the official budget adjustment action of the governing board is taken, the actual changes may be reflected. The card deck previously prepared by QB11 in the analyze mode must have been changed first. When QB11 is used in an adjustment mode, only one of the three budget fields -- the officially adjusted budget field -- will be changed. The original adopted budget field is never changed once the budget is initially approved. The working budget field already reflects the changes made in anticipation of official action. Thus, only the adjusted budget field need now be modified.

(v) Edit Transaction (QB06)

Following QB11, the Create Transaction program is run a second time. This run edits the following transactions and records them on the transaction file for subsequent processing against the account master file:

Paid invoices Liquidated encumbrances	from QB09
Journal entries Cash receipts Investments Payroll encumbrances Non-dollar quantities	prepared manually

(w) Update Account Master File - 1 (QB10)



The Main Transaction file is used to update the Account Master file. The program reads account master records which have transactions against them. The program also reflects balances as of the last transactions updating and prints a line, for each master record, showing this old status. The program then prints a line for each Transaction file record that affects the master record. These records are transactions involving current year working budget, current year ledger balances, encumbrances, and quantities. Finally, the updated master record is printed, showing the revised status. At the end, the updated record is written back to disk.

The first processing of the transaction register run, using QB10, is related to the Open Order file. With this file, it generates encumbrances for each order account breakdown which is still outstanding. These encumbrances are added to the Main Transaction file, and effectively reencumber from the start all open orders as of the time of the run. The carry-forward balance of encumbrances in the account master records is therefore zeroed as each record is read. All outstanding encumbrances are added back as a part of the update.

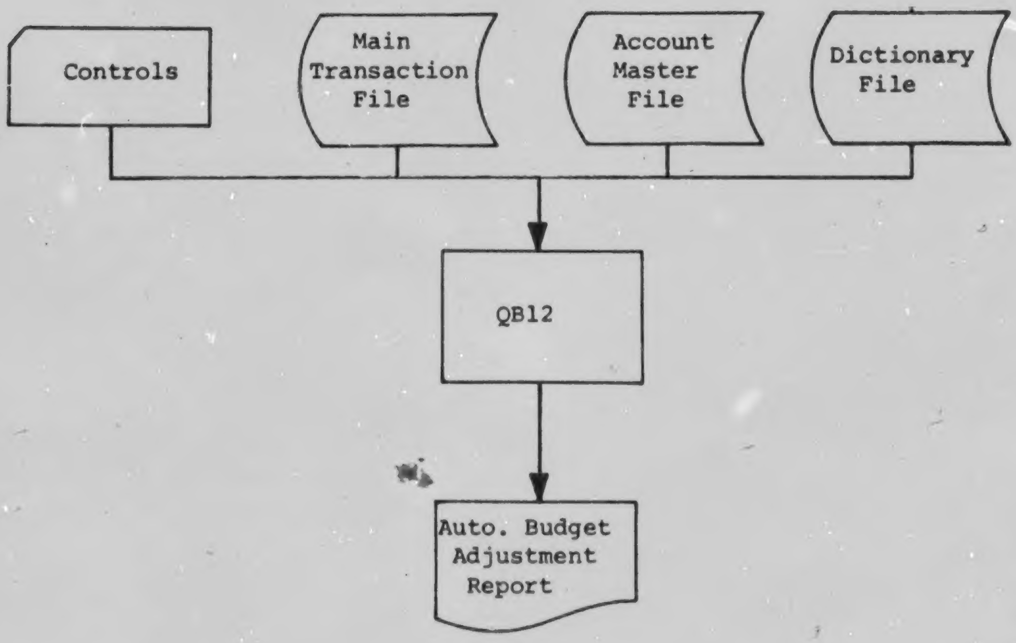
By the use of the above method, considerable simplification is achieved in that liquidations and completions of orders need be reflected only in the Open Order file, and not in the encumbrance field of the account master records. In addition, those reviewing the transaction registers are assisted in that all entries in the encumbrance field are fully detailed as transactions. This eliminates the necessity of using prior run output to understand what is included in the encumbrance balances.

The above steps are performed just the first time in a given processing period. This is because "add-on" transaction registers may follow the initial run. These additional registers are normally used for applying transactions from percentage distributions and/or automatic budget adjustments. They follow the initial run and do not affect the validity of outstanding encumbrances as obtained from the Open Order file.

The updating program may be run as often as transaction volumes would require -- monthly in District 88. More frequent runs would produce an excessively large number of transaction register reports to be examined in the event a particular account had to be audited.

The updating program is the last to be used before producing the final status reports. In a normal processing period, it may be required to produce an initial transaction register, including most of the transactions of the period. This would be followed by up to two special transaction registers incorporating automatic budget adjustments. For example, a "triggered" basis automatic budget adjustment run would be made to produce budget adjustment transactions to supply budget to overdrawn "covered" accounts. These transactions must be incorporated in a transaction register run prior to using the same program in a "requested" basis. This is done so that covered accounts on a requested basis, which are themselves "host" accounts on a triggered basis, may have been first updated to withdraw budget for covered accounts supplied by such hosts. A final transaction register must be run, after this last processing, to complete the inclusion of all transactions into the Account Master file records. This is done prior to producing the normal reports showing the status of the records at the conclusion of the processing period.

(x) Automatic Budget Adjustments (QB12)



The budget adjustments program reads the Account Master disk file, looking for these account situations:

a. Overdrawn available balances

b. Presence of authorization to adjust such budgets automatically

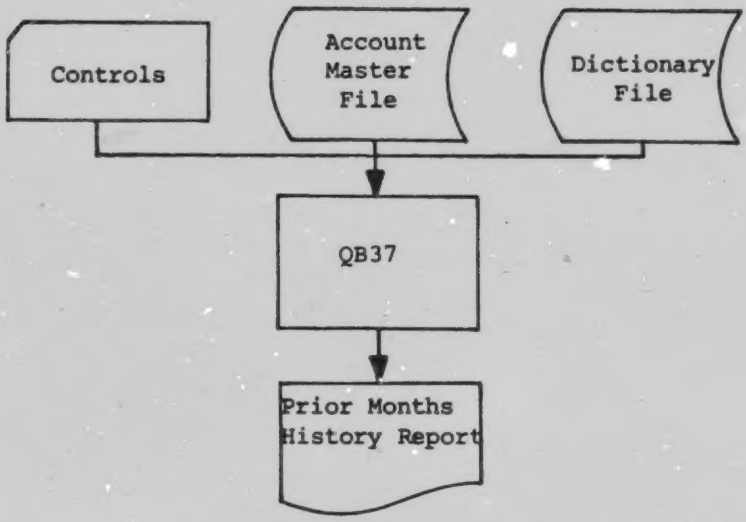
c. Authorization is keyed as either a "triggered" or a "requested" basis, and the indicated basis agrees with the mode in which the program is currently being run.

Automatic budget adjustments are normally run twice in order to effect two hierarchies of adjustments. The first run is the "triggered" run designed to be made each processing period. Covered accounts are those which have had a host account identified, from which budget is to be obtained in the event that the available balance is in an overdrawn condition. Adjustments for such accounts are "triggered" by reason of the overdraft, and are to be effected each processing period.

The second level of hierarchy is "requested", in that the run to produce this level of adjustment may not be made each processing period but only on request. Of course, nothing prevents the running of both levels of hierarchy each processing period, nor does anything require the running of triggered adjustments. These names are intended to express the hierarchy of processing only; they do not reflect a mandatory status.

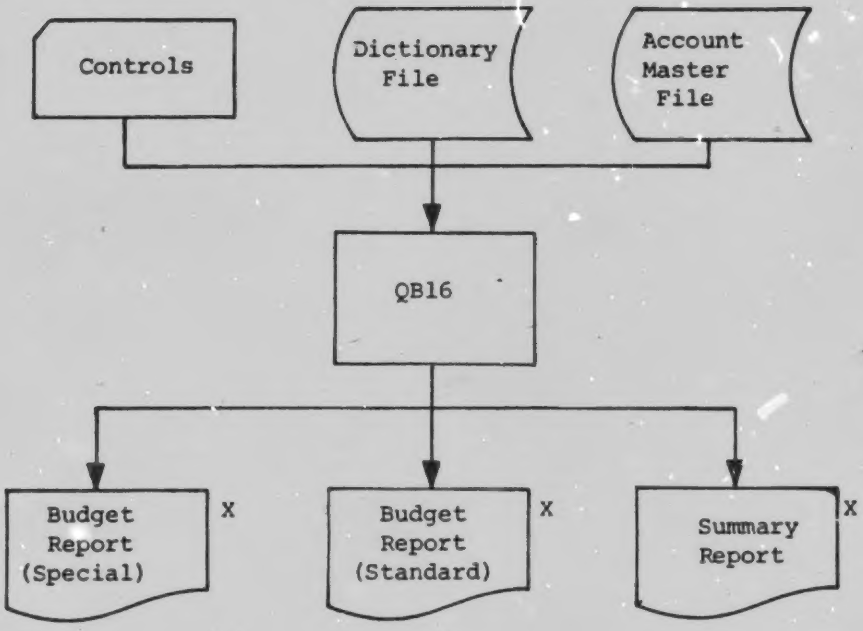
When a host account on a triggered basis becomes exhausted or is overdrawn, it may be at least brought back to a zero available balance status by the operation of the requested basis automatic budget adjustment. This is done by establishing the lower level host accounts as covered accounts to a higher level host account adequately budgeted to cover overdrafts of lower level hosts.

(y) Detailed History Report (QB37)


Controls
Account Master File
Dictionary File
QB37
Prior Months History Report

Periodically it may be desirable to print the Prior Month's History report, to record the content of historical data in the Account Master file as of such time. At a minimum, this report should be run just prior to running the Year-to-Year Transition program, QB19.

(z) Write current year Budget Reports (QB16)


Controls
Dictionary File
Account Master File
QB16
Budget Report (Special)
X
Budget Report (Standard)
X
Summary Report
X

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The Budget report shows the current year status of each account at the end of an accounting period. All three budgets -- original, adjusted, and working -- are presented. Ledger balance, encumbrance, and available balance based on the working budget are also presented. The full account description is printed, together with the full account number and ASN for each account. In addition, summary totals for each level are further identified with the description appropriate for that level.

This report may be produced in any of six sequences. In the standard sequence, the full account code is sorted in left-to-right sequence, with the levels arranged in numeric ascending order. Up to five special sequences may be used to prepare the report, all of which must have been defined when establishing the header records for the Account Master file. These special sequences are obtained by arranging the levels in an order other than ascending sequence by level number.

In any of the six sequences, a summary report may be produced, with any degree of summarization down to only the overall total. Summary reports are specified by a control card which contains the number of levels to be included in the report. Even if the account code structure provides for 12 levels, for example, specification of a level-5 plus higher levels summary report will produce only the totals associated with levels 5, 4, 3, 2, 1, and the overall 0 level. An additional feature was added by COD which, in effect, truncated the higher levels of summary as well. Thus, using both features, a report might be produced which produced summaries at levels 3, 4, and 5 only.

The budget report contains:

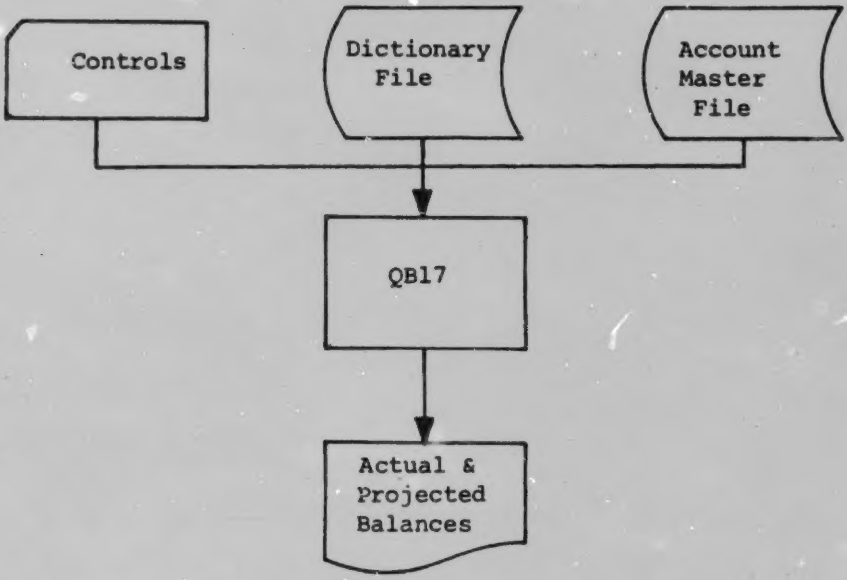
- Original budget
- Adjusted budget approved to date
- Current working budget
- Ledger balance year to date
- Outstanding encumbrances
- Available balance (based on working budget)

A summary printing option card may be included with any type of budget report run to selectively suppress lower level total printing.

(aa) Update Account Master File (QB03 and 03A)

After QB16 and QB37 are run, any changes to the Account Master File for the upcoming month are entered. The sequence QB03, QB03A and the special ASN look-up table are run to update and back-up the file and provide the proper distribution entries for the payroll.

(ab) Month-to-Month Transition (QB17)



At the conclusion of updating all transactions for a given month, it is necessary to run QB17 to effect the month-to-month transition. This run would follow the completion of the accounting period that also is the completion of the month (since accounting periods may be on a basis more frequent than a month, such as semi-monthly). The transition itself involves shifting the monthly history totals over one field, discarding the oldest month if all history fields were previously present, and adding the newest month of history from the current month-to-date field in the account master record. Prior to making this shift, however, all 36 months of history, if present, will be used to project the current month-ending balance. Actually, any number of months, from 12 to 36, may be used.

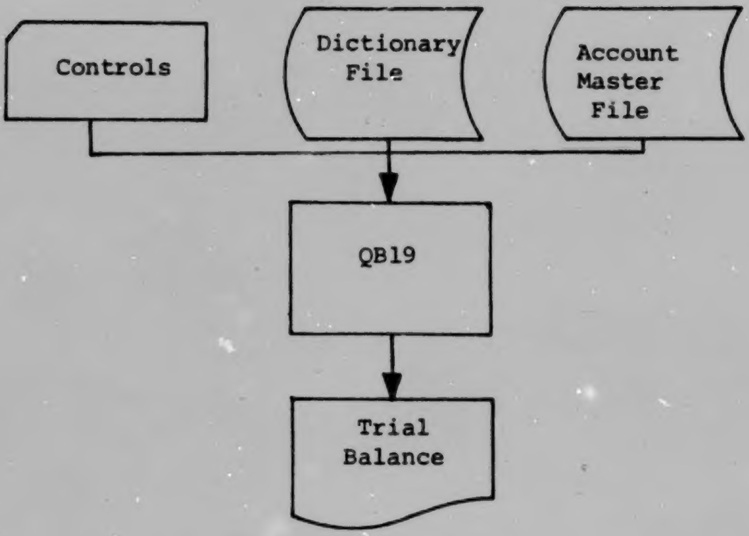
Two types of projection are made by this program, the current-year ending balance and the future-year balances. Projection of the current-year ending balance involves both the trend and the seasonality factor obtained from the months of history data in the account master record. The program projects the number of months remaining in the current year-to-date total to produce the projected current-year ending balance. Thus as the months of the year progress, fewer and fewer projected months are computed, and the projected ending balance becomes more and more dependent upon the current year-to-date balance.

At least 12 months of history data must be present for this projection to occur, since at least one seasonality cycle must exist to permit this factor to be computed. The accuracy of this projection will be improved when more than the minimum months of history are present, because a more representative seasonality factor can be used together with a longer trend line.

Following computation of future projections, a variation of the budget report is produced to show basic budget report information, plus:

- Second-year-before-last ending balance
- Year-before-last balance
- Last-year balance
- Projected ending balance, this year
- Next year's budget as developed to this point
- Projected ending balances, next three years

(ac) Year End Processing (QB19)



QB19 is designed primarily for the year-to-year transition of accounts across fiscal years. It also serves one additional and very important function, however, and that is the taking of a trial balance of the Account Master file.

This run is not used for this purpose during monthly processing at District 88.

Following completion of all status reports at the end of the final month in the fiscal year, the year-to-year functions of QB19 must be performed. The program must close out the old year expenditure and revenue accounts, shift the yearly history figures over to include the latest year, and convert to the next year's codes in the new current-year fields. The latter operation also includes the allocation of history data on a percentage basis among surviving accounts when conversion may not be made on a one-for-one basis.

The first operation necessary is the taking of a trial balance. Unless a trial balance can be successfully produced without error, no further functions of QB19 can be obtained. Once a successful trial balance is complete, then the program, if instructed through the use of a control card, will proceed to completion. The functions of this program are as follows:

1. All expenditure and revenue accounts are zeroed so that the new year data can be placed there once the new year is started.

2. The total expenditures of the old year are posted to an offset account established for this purpose in the Fund Balance accounts.

3. The total revenues of the old year are posted to an offset account established for this purpose in the Fund Balance accounts. If desired, this may be the same account used for expenditures, in which case the resulting net figure will reflect the "profit and loss" of operations during the year just ending. By this means, the fund balance of the institution (net worth) is adjusted to reflect the change in valuation resulting from operations of the year just ending.

4. Each of the three history year totals is "shifted left" one year. If all three years were present, the oldest year is shifted off the end, resulting in deletion of this data from the file. The year-to-date total of the year just ending is placed in the first history year position.

5. The three budget fields for the year just ending are zeroed out. Thus the developed budget becomes the initial value placed in the original, adjusted, and working budgets for the new year.

6. The next year percentage distribution is performed. This function is not used by District 88.

Following the opening of the new year's books after completion of the Year-to-Year Transition program operations, the first entries of the new year will frequently be the reversal of all accruals. This is done so that any differences between the amounts actually accrued, versus the amounts of the actual entries as they occur in the new year, will be charged to the new year directly. Alternately, accounting procedures may require that the payment of accrued items in the payables, or the crediting of accrued items in the receivables, be charged or credited direct to such accrual accounts. The differences between the accruals and actual amounts remain in the accrual accounts, or eventually are used to directly adjust the fund balance.

A number of other functions are accomplished during the conversion of the new year's plan to current year status. These include the zeroing out of the outstanding encumbrance fields, the projected year-end budget, and quantities accumulated for the prior year. The latter is done to initialize this field for use during the next year. The fiscal year-month is reinitialized to 01.

Historical data is updated at this time. The normal month-to-month transition operation of moving the current month-to-date ledger balance to the first prior month of history data is accomplished. All prior months are shifted over, or aged, one month. The current year-to-date balance, representing the year-end total of ledger balance, is used to replace the prior year total. Those prior year totals are shifted over one field to reflect the aging of the history fields by one year.

The third and last major function performed by this program is the prorating of history data among new-year accounts. This is done when a straight one-for-one transition from the old year's accounts to the new year status cannot occur, e.g., when there are multiple new-year accounts replacing a single old-year account. Two new-year accounts must replace the single old-year account if, for instance, a single old account called "books" were to be broken down into "textbooks" and "library books". Since the history data was accumulated for the "books" account only, it is necessary to prorate the history data between the two new year accounts. This is necessary if the history data is not to be lost, or incorrectly applied to one of the two replacement accounts.

At the time that the decision is made to cause one or more old-year accounts to be replaced by a differing number of new-year accounts, then a "next year" percent distribution group must be established.

While the steps performed by the Year-to-Year Transition program may appear to be complex, the operation of this program is automatic after a successful trial balance. Since major changes to the Account Master file are made by this program, however, maximum protection against accidental destruction of the file through processing interruption should be taken. The original file should be copied if it is necessary to restart the program after partial file processing.

Exhibit VII-A

GLOSSARY OF TERMS

1. ACCOUNT BREAKDOWN NUMBER

A two-digit number is appended to an order reference number to distinguish each unique account to which any portion of the order is coded.

2. ACCOUNT CODE LEVELS (Account Segment Code)

Twelve levels are found within the account code structure. Each level contains account segment codes of from 1 to 4 digits, if in use. Each segment represents any accounting control category the user desires. For example, level 1 may represent the major or highest level control, and level 12 the lowest.

3. ACTION CODES

A 1-letter code found in column 3 of all punched cards instructs a given program how to handle the data in the card. For example, "C" means the data belongs to the current year; "N" signifies next year's data.

4. ALPHABETIC DESCRIPTIONS

Used in Account Master records. The user may cause a "dictionary file" of alphabetic descriptions to be created on magnetic disk by means of a keypunched dictionary card deck and the Dictionary Create program. Every subsequent program that utilizes alphabetic descriptions on program-printed output reports draws upon the Dictionary file. The latter file contains a separate description for each account code number used within each segment. Descriptions are entered into the system only one time--barring corrections. Thereafter, the computer pieces together descriptions for individual numeric account codes at diverse levels, and causes a complete description matching all levels of the numeric code to print.

5. BATCH NUMBER

A control number is assigned to a "batch" of source documents converted to punched card input. Batch size is determined purely by convenience in handling or processing data. The system is essentially a batch processing system, which is to say that transactions are handled in groups, not singly. Printed reports usually contain batch totals for proofing purposes.

6. MISCELLANEOUS REFERENCE

A flexibly assigned reference field in the transaction card can be used for reference characters of any nature -- job number, item number, etc. -- up to seven characters in length.

7. ORDER NUMBER

Control or reference field, in a transaction card, for representing orders. Specifically, it is of the same length and general composition as the miscellaneous reference field.

8. ORDER SPREAD

Name of a punched card; the term is also descriptive of the capability of spreading one order over multiple related account code numbers.

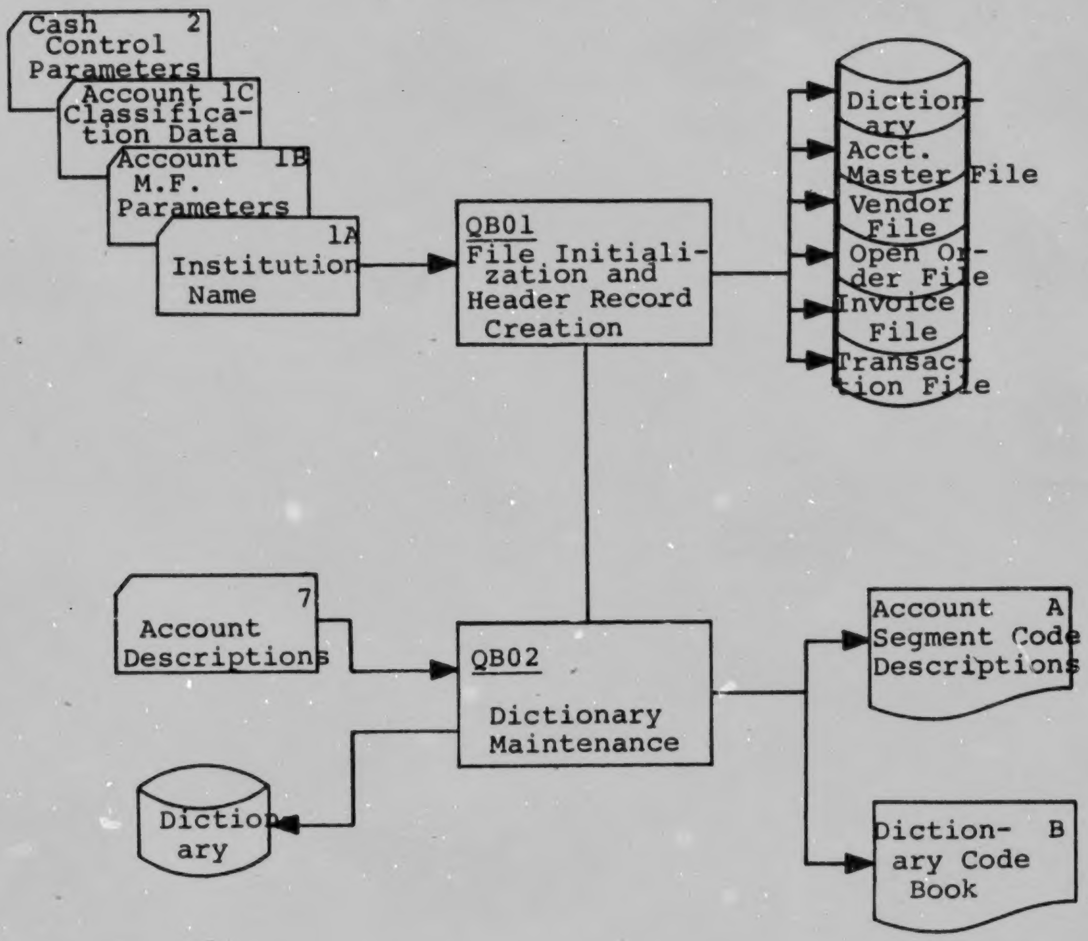
9. ACCOUNT ID SERIAL NUMBER (ASN)

Short-cut account code assigned by the user as convenient cross-reference number to full-length account code. The computer optionally prints out a cross-reference book for distribution within the organization. Most card formats and programs will accept and interpret the short-cut code, also called the account I.D. serial number.

Exhibit VII - B
(Page 1 of 11)

District 88
Accounting System

File Initialization


Cash Control Parameters 2
Account Classification Data 1C
Account M.F. Parameters 1B
Institution Name 1A
QB01
File Initialization and Header Record Creation
Dictionary
Acct. Master File
Vendor File
Open Order File
Invoice File
Transaction File
Account Descriptions 7
QB02
Dictionary Maintenance
Dictionary
Account Segment Code Descriptions A
Dictionary Code Book B

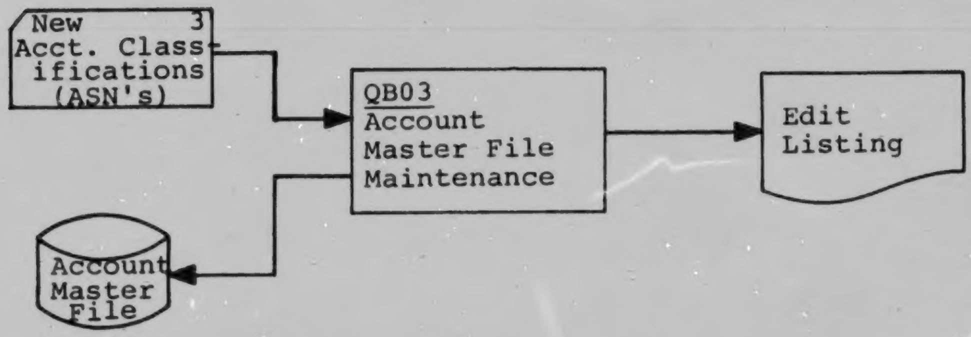
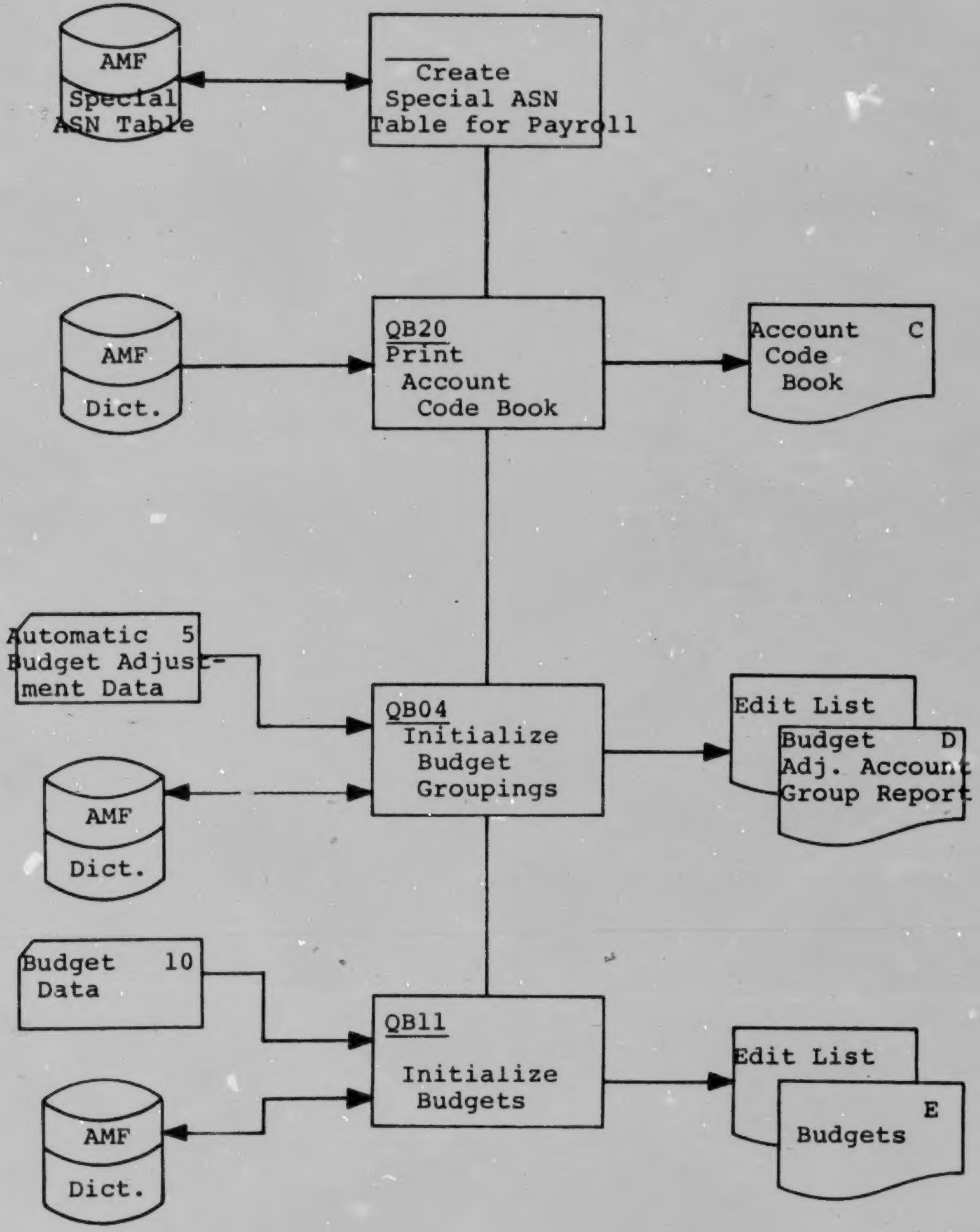

New Acct. Classifications (ASN's) 3
QB03
Account Master File Maintenance
Edit Listing
Account Master File

Exhibit VII - B
(Page 2 of 11)

District 88
Accounting System

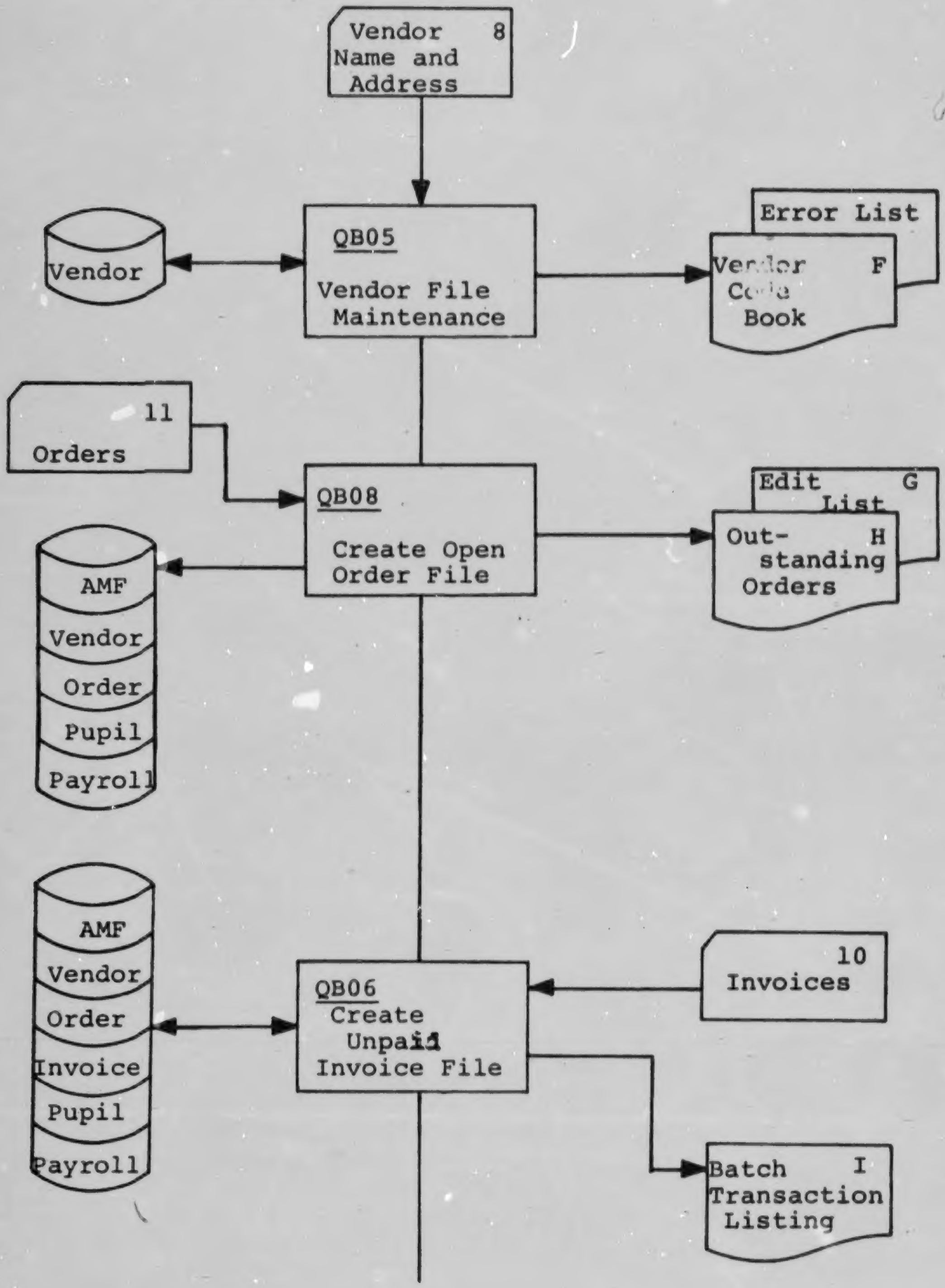
File Initialization (con'd.)


AMF
Special ASN Table
Create Special ASN Table for Payroll
AMF
Dict.
QB20
Print Account Code Book
Account Code Book
C
Automatic Budget Adjustment Data
5
QB04
Initialize Budget Groupings
AMF
Dict.
Edit List
Budget Adj. Account Group Report
D
Budget Data
10
QB11
Initialize Budgets
AMF
Dict.
Edit List
Budgets
E

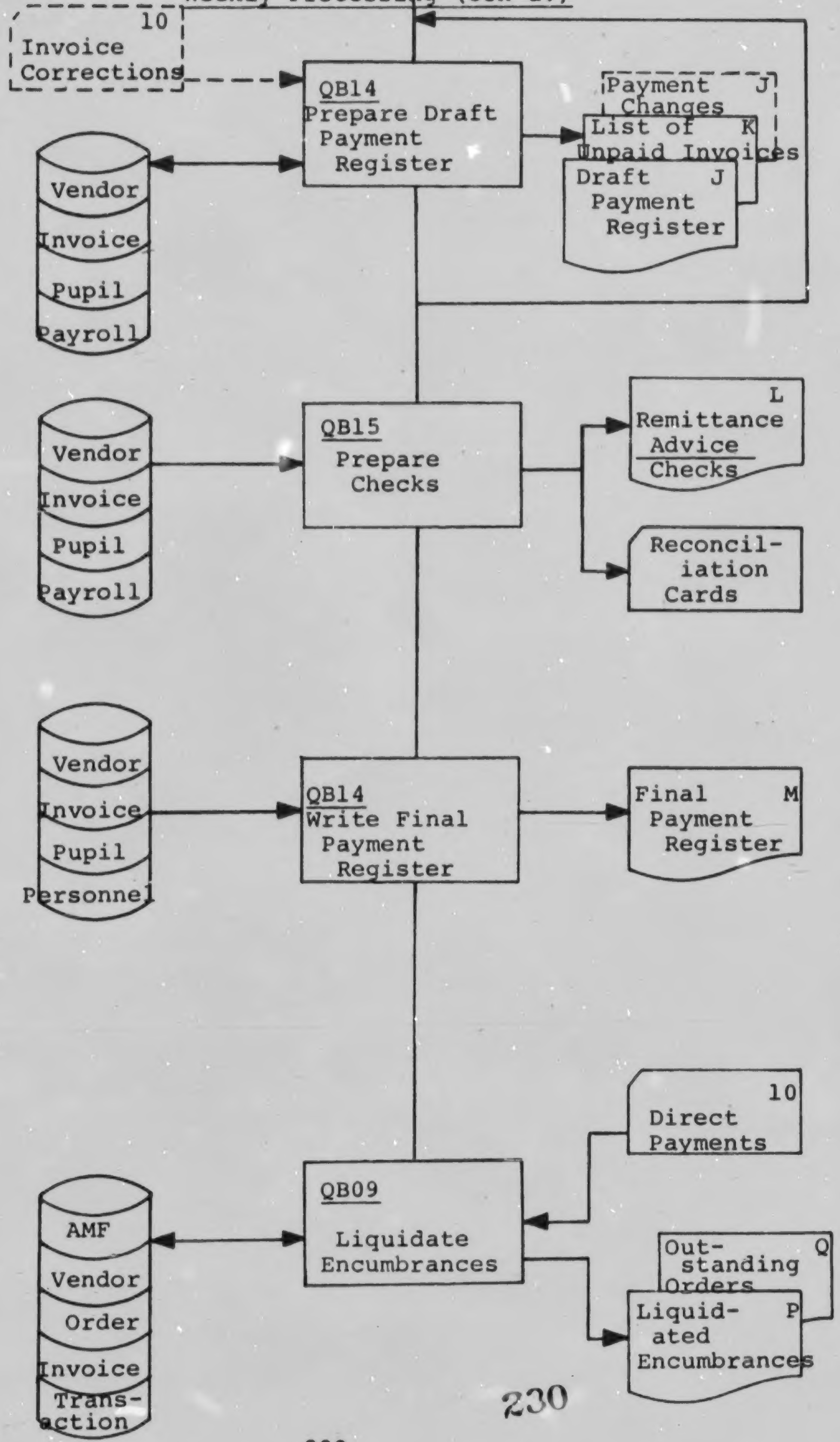
District 88
Accounting System

Exhibit VII - B
(Page 3 of 11)

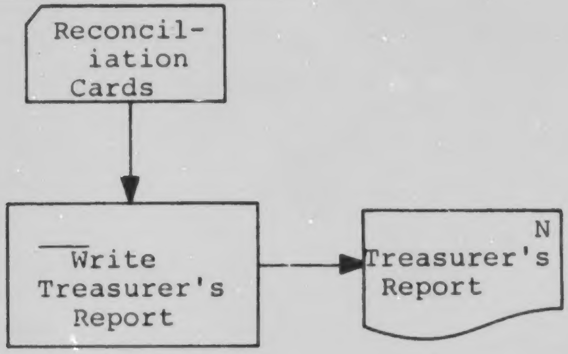
Weekly Processing


Vendor Name and Address 8
QB05 Vendor File Maintenance
Vendor
Error List
Vendor Code Book F
Orders 11
QB08 Create Open Order File
AMF
Vendor
Order
Pupil
Payroll
Edit List G
Out-standing Orders H
AMF
Vendor
Order
Invoice
Pupil
Payroll
QB06 Create Unpaid Invoice File
Invoices 10
Batch Transaction Listing I

Weekly Processing (con'd.)


10
Invoice Corrections
QB14
Prepare Draft Payment Register
Payment Changes J
List of Unpaid Invoices K
Draft Payment Register J
Vendor
Invoice
Pupil
Payroll
QB15
Prepare Checks
L
Remittance Advice
Checks
Reconciliation Cards
Vendor
Invoice
Pupil
Payroll
QB14
Write Final Payment Register
Final Payment Register M
Vendor
Invoice
Pupil
Personnel
10
Direct Payments
QB09
Liquidate Encumbrances
Out-standing Orders Q
Liquid-ated Encumbrances P
AMF
Vendor
Order
Invoice
Trans-action

Weekly Processing (con'd.)


Reconcil-
iation
Cards
Write
Treasurer's
Report
N
Treasurer's
Report

Semi-Monthly Processing

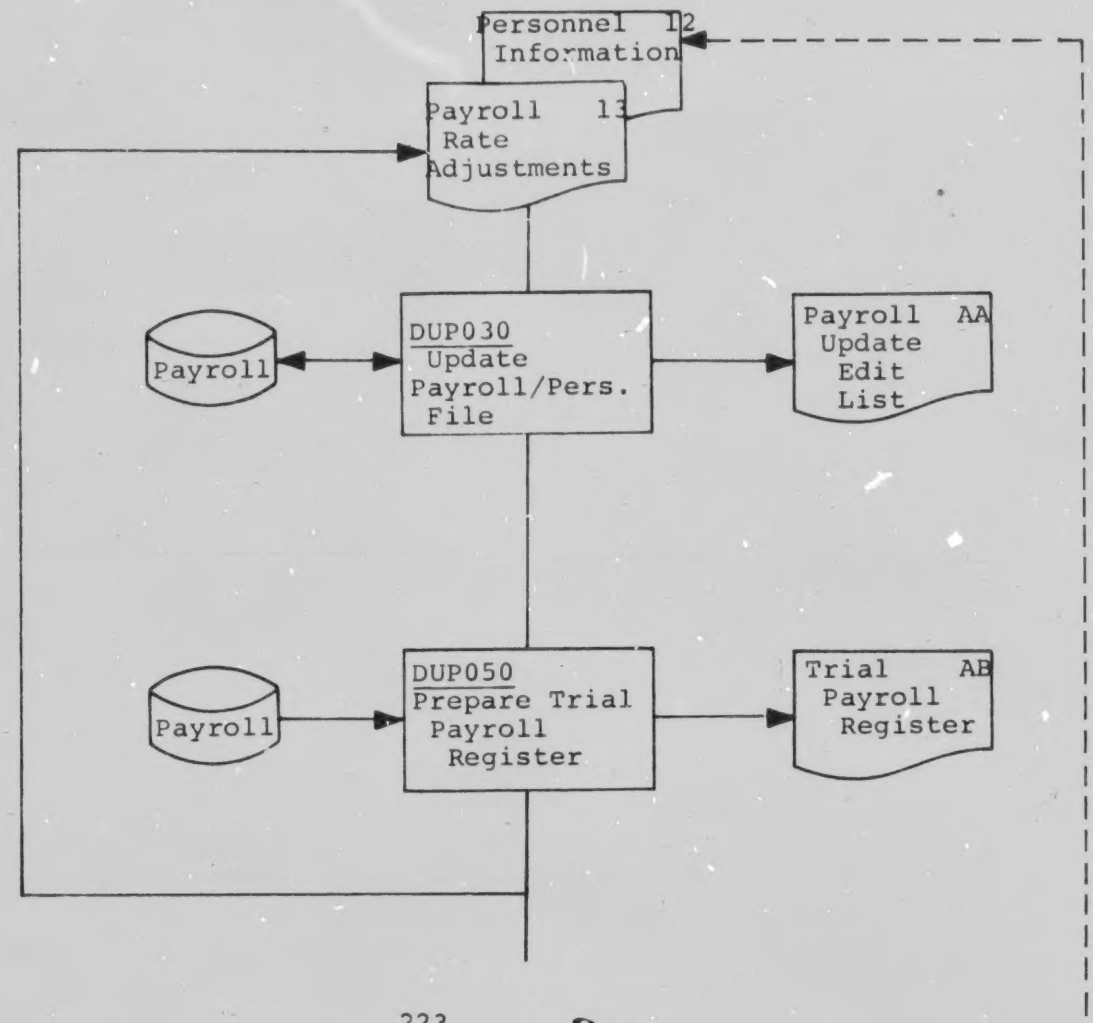

Personnel 12
Information
Payroll 13
Rate
Adjustments
Payroll
DUP030
Update
Payroll/Pers.
File
Payroll AA
Update
Edit
List
Payroll
DUP050
Prepare Trial
Payroll
Register
Trial AB
Payroll
Register

Exhibit VII - B
(Page 6 of 11)

District 88
Accounting System

Semi-Monthly Processing (con'd.)

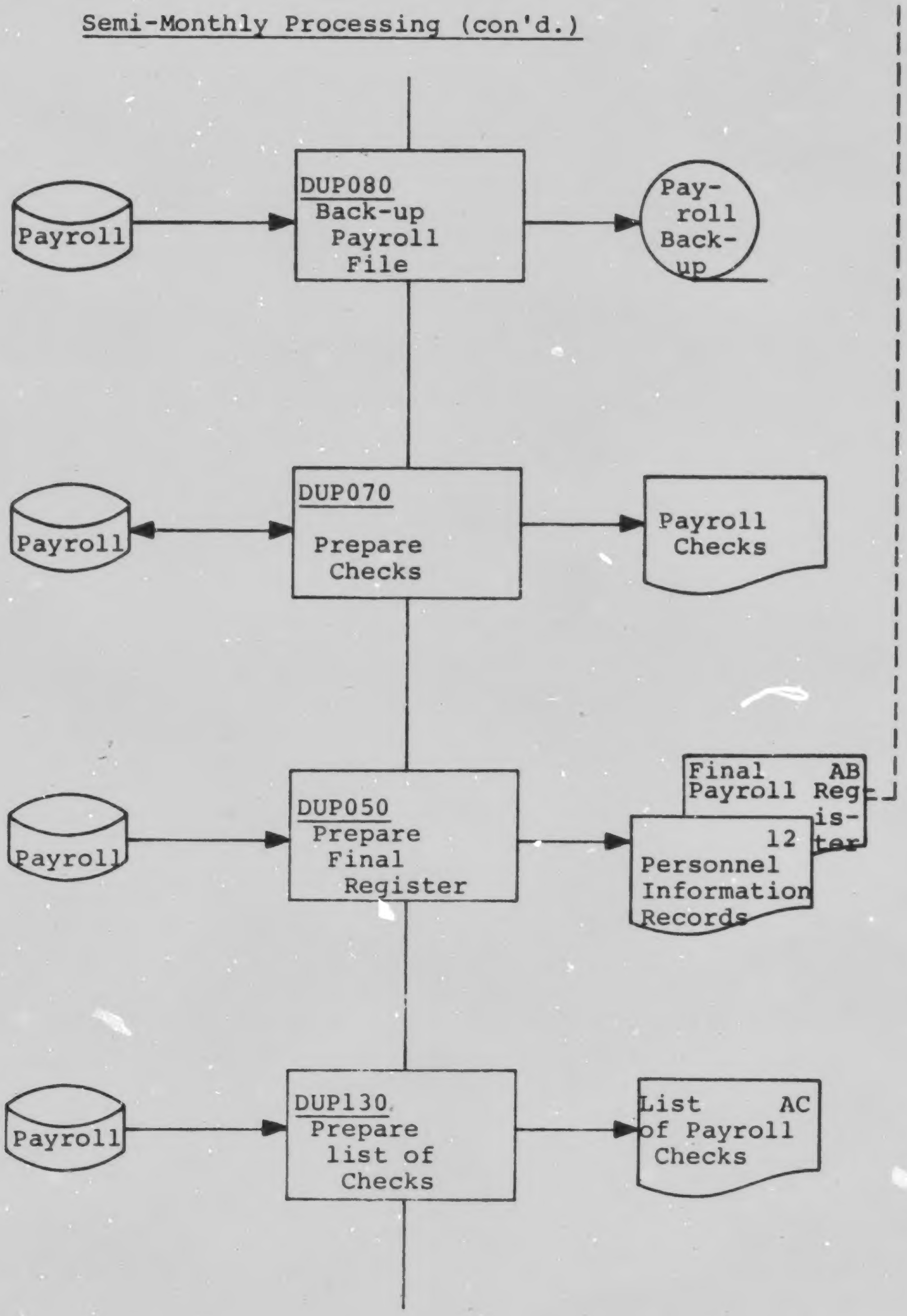
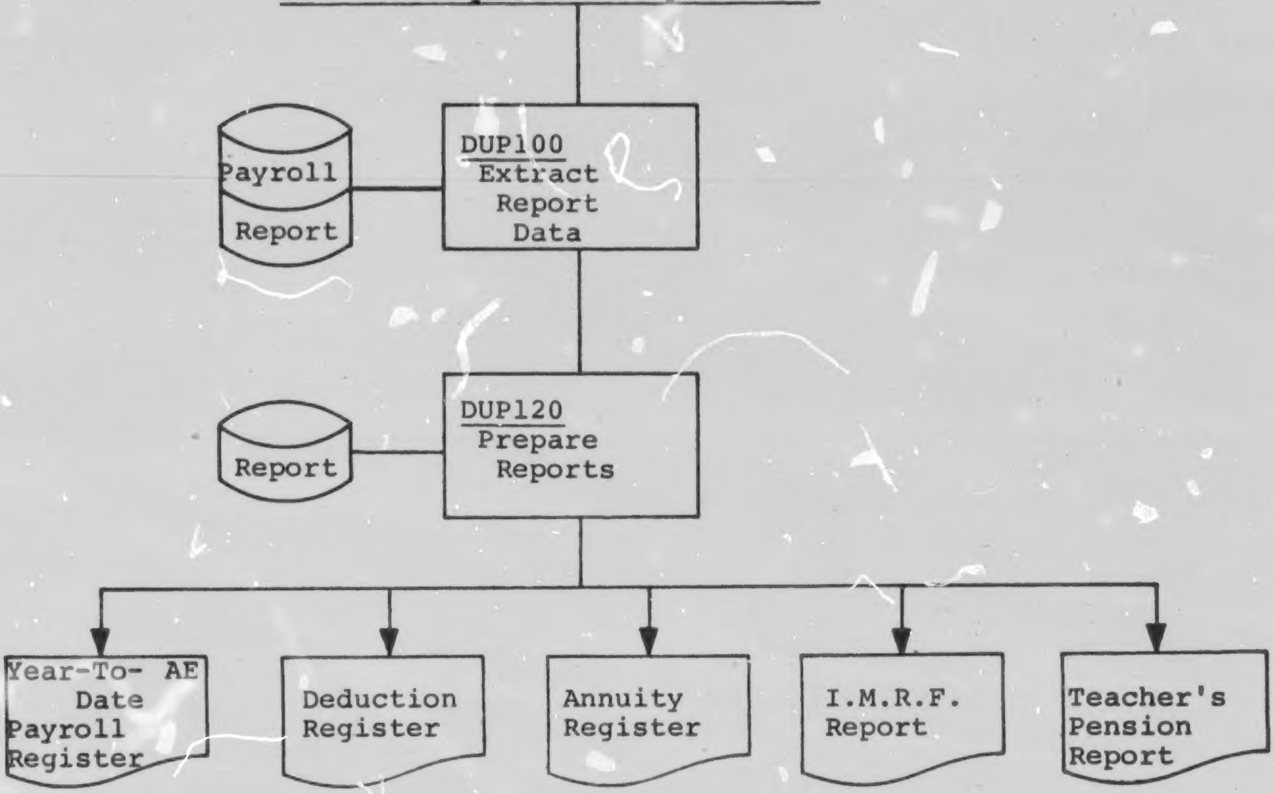

Payroll
DUP080
Back-up Payroll File
Pay-roll Back-up
Payroll
DUP070
Prepare Checks
Payroll Checks
Payroll
DUP050
Prepare Final Register
Final Payroll Reg-is-ter
AB
12
Personnel Information Records
Payroll
DUP130
Prepare list of Checks
List of Payroll Checks
AC

Exhibit VII - B
(Page 7 of 11)

District 88
Accounting System

Semi-Monthly Processing (con'd)


Payroll
Report
DUP100
Extract Report Data
Report
DUP120
Prepare Reports
Year-To-Date Payroll Register
AE
Deduction Register
Annuity Register
I.M.R.F. Report
Teacher's Pension Report

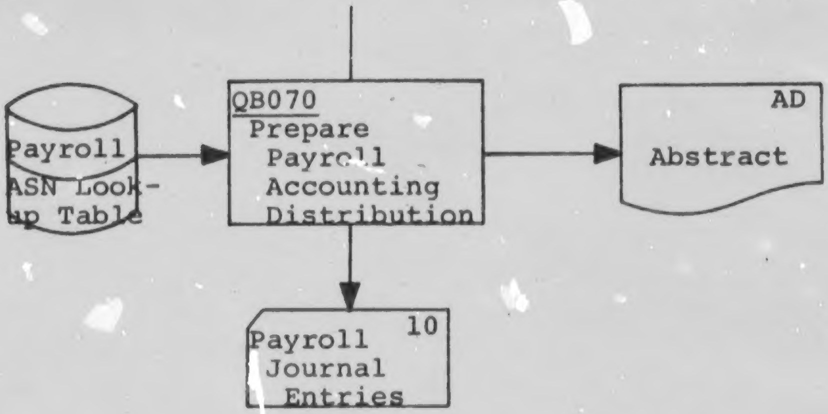

Payroll
ASN Look-up Table
QB070
Prepare Payroll Accounting Distribution
AD
Abstract
Payroll Journal Entries
10

Exhibit VII - B
(Page 8 of 11)

District 88
Accounting System

Monthly Processing

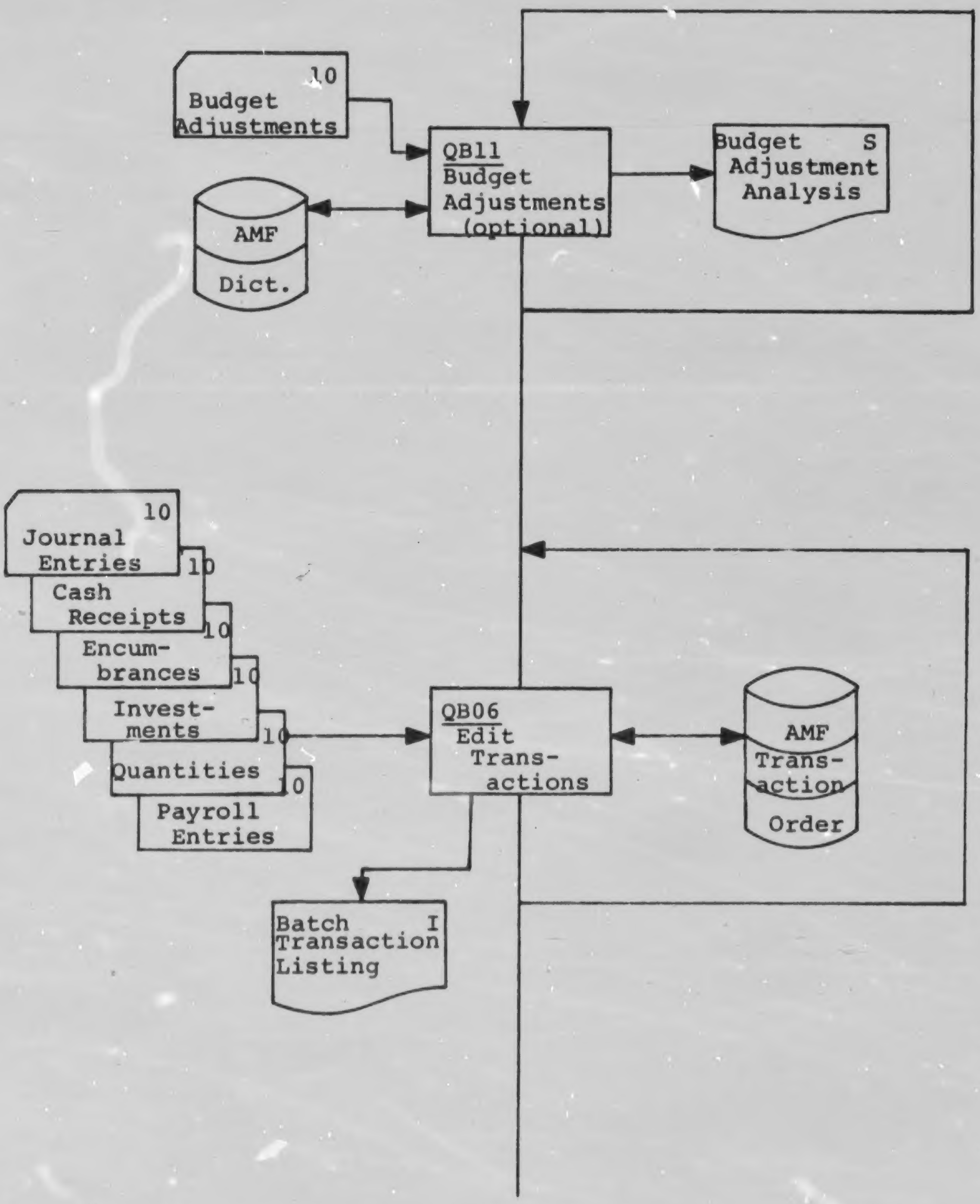
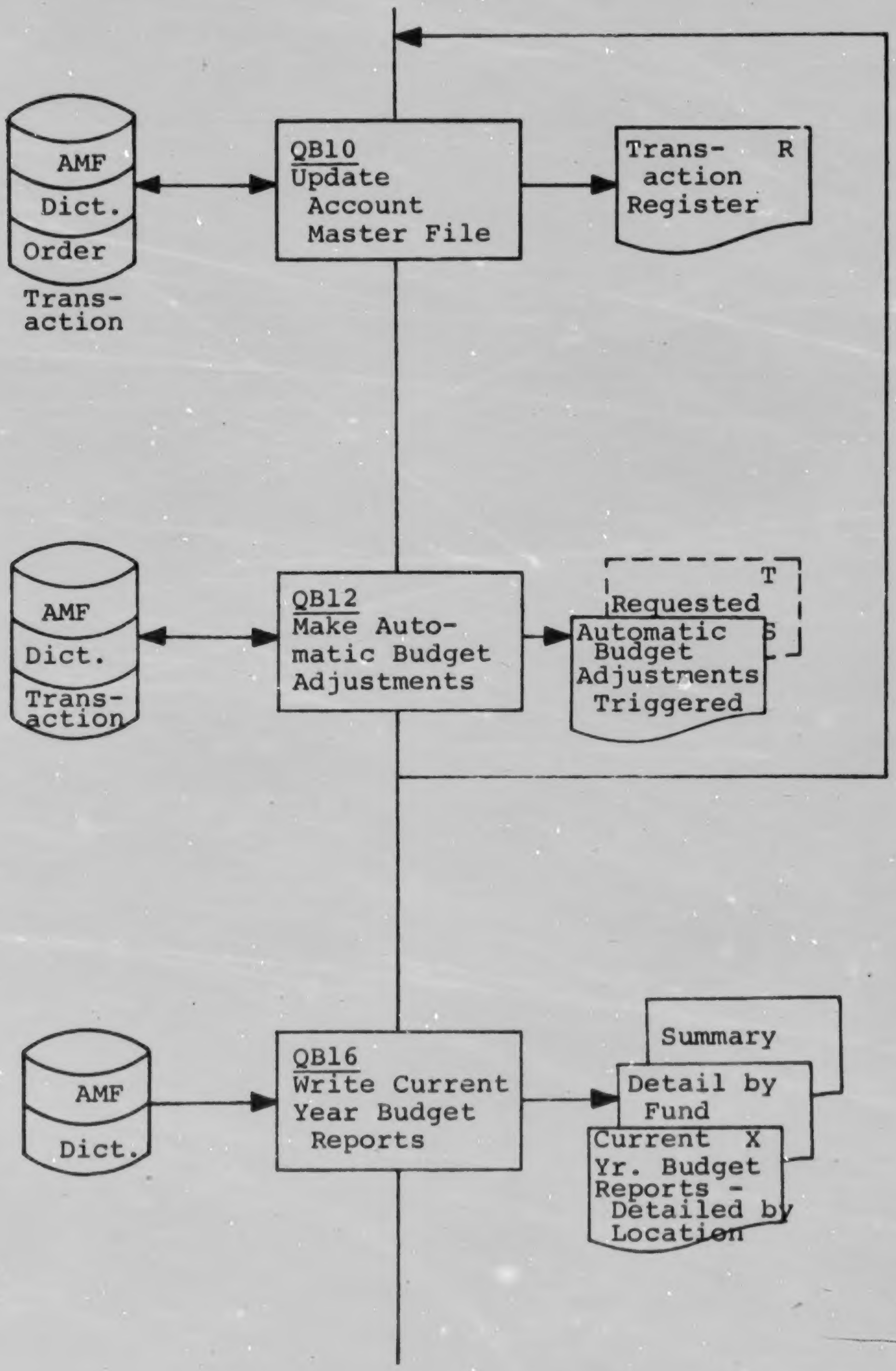

10
Budget Adjustments
QB11
Budget Adjustments (optional)
Budget Adjustment Analysis
S
AMF
Dict.
10
Journal Entries
10
Cash Receipts
10
Encumbrances
10
Investments
10
Quantities
10
Payroll Entries
QB06
Edit Transactions
AMF
Transaction
Order
Batch Transaction Listing
I

Exhibit VII - B
(Page 9 of 11)

District 88
Accounting System

Monthly Processing (con'd.)



AMF
Dict.
Order
Trans-action
QB10
Update Account Master File
Trans-action Register
R
AMF
Dict.
Trans-action
QB12
Make Auto-matic Budget Adjustments
T
Requested
S
Automatic Budget Adjustments Triggered
AMF
Dict.
QB16
Write Current Year Budget Reports
Summary
Detail by Fund
Current Yr. Budget Reports - Detailed by Location
X

Exhibit VII - B
(Page 10 of 11)

District 88
Accounting System

Monthly Processing (con'd.)

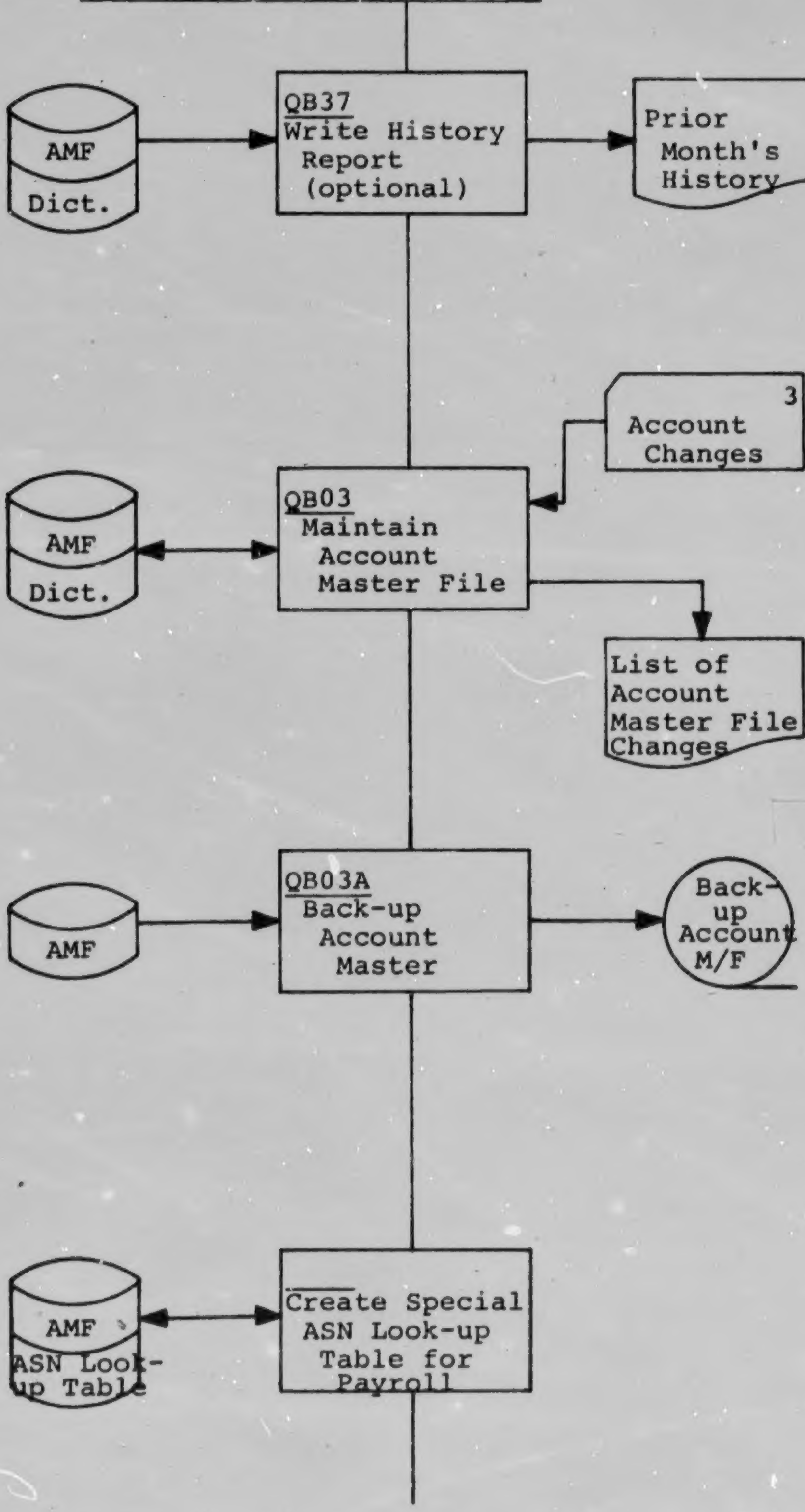
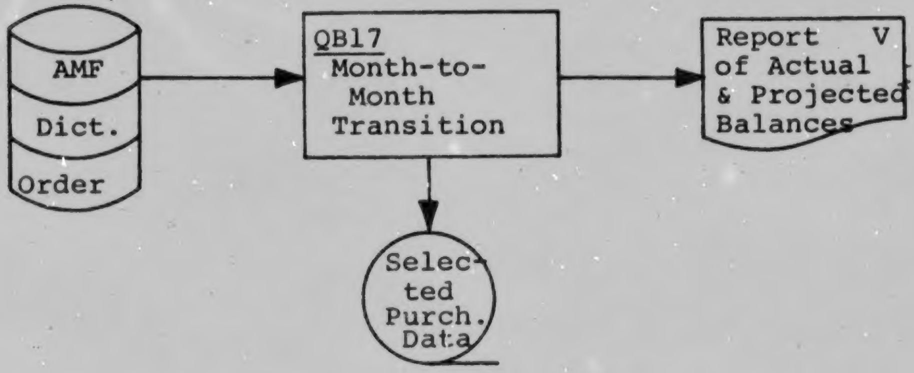

AMF
Dict.
QB37
Write History Report (optional)
Prior Month's History
3
Account Changes
AMF
Dict.
QB03
Maintain Account Master File
List of Account Master File Changes
AMF
QB03A
Back-up Account Master
Back-up Account M/F
AMF
ASN Look-up Table
Create Special ASN Look-up Table for Payroll

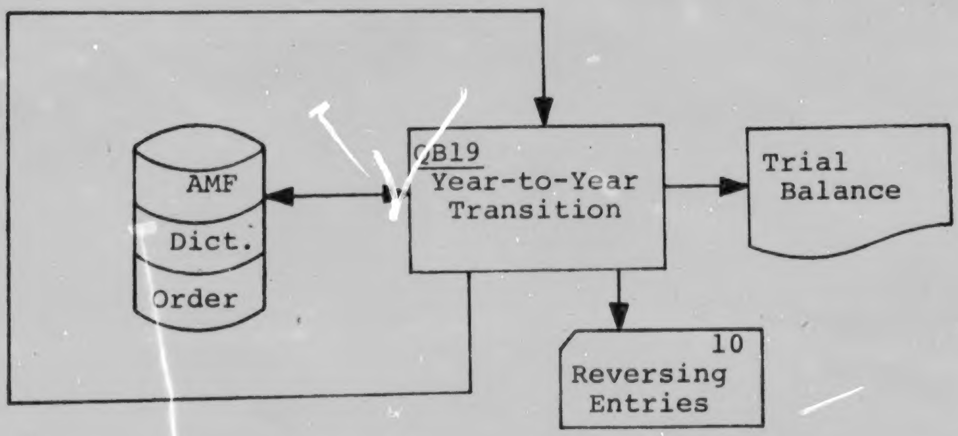
Exhibit VII - B
(Page 11 of 11)

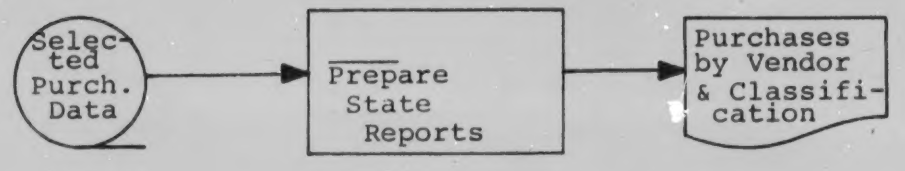
District 88
Accounting System

Monthly Processing (con'd.)


AMF
Dict.
Order
QB17
Month-to-Month Transition
Report of Actual & Projected Balances
V
Selected Purch. Data

Annual Processing


AMF
Dict.
Order
QB19
Year-to-Year Transition
Trial Balance
10
Reversing Entries


Selected Purch. Data
Prepare State Reports
Purchases by Vendor & Classification

SAMPLES OF THE INPUT DATA COLLECTION FORMS

EXHIBIT VII C-1

Account Master File-Header Create Card #1 — Form 1A — EPIC: BUDGET/FINANCE

	INSTITUTION NAME	
1 2 3	4 — 27	28 — 80

Account Master File-Header Create Card #2 — Form 1B — EPIC: BUDGET/FINANCE

		Level Rearrangement Control For Reports Sorted In Sequences Differing From Standard					
	LEVELS IN ACTIVE USE	SPECIAL REPORT SEQUENCE NO. 1	SPECIAL REPORT SEQUENCE NO. 2	SPECIAL REPORT SEQUENCE NO. 3	SPECIAL REPORT SEQUENCE NO. 4	SPECIAL REPORT SEQUENCE NO. 5	
	1 2 3 4 5 6 7 8 9 10 11 12	1 2 3 4 5 6 7 8 9 10 11 12	1 2 3 4 5 6 7 8 9 10 11 12	1 2 3 4 5 6 7 8 9 10 11 12	1 2 3 4 5 6 7 8 9 10 11 12	1 2 3 4 5 6 7 8 9 10 11 12	
1 2 3	4 — 15	16 — 27	28 — 39	40 — 51	52 — 63	64 — 75	76 — 80

Account Master File-Header Create Card #3 — Form 1C — EPIC: BUDGET/FINANCE

	LEVELS INCLUDED	ACCOUNT CLASSIFICATION TYPES												Offset Code For Expense Accounts	Offset Code For Revenue Accounts	Offset Code For Expense Budget	Offset Code For Revenue Budget	
		EXPENDITURES		INCOME		ASSETS		LIABILITIES		FUND BALANCE		MISCELLANEOUS						
		FROM	THRU	FROM	THRU	FROM	THRU	FROM	THRU	FROM	THRU	FROM	THRU					
1 2 3	4 — 7	8 — 11	12 — 15	16 — 19	20 — 23	24 — 27	28 — 31	32 — 35	36 — 39	40 — 43	44 — 47	48 — 51	52 — 55	56 — 59	60 — 63	64 — 67	68 — 71	72 — 80

Open Order File-Header Create Card — Form 1D — EPIC: BUDGET/FINANCE

	INSTITUTION NAME		Minimum Order Amount to be Retained	
1 2 3	4 — 27	28 — 57	58 — 61	62 — 80

EXHIBIT VII C-2

Unpaid Invoice File-Header Create Cards

Form 2

EPIC: BUDGET/FINANCE

CODES				ACCOUNT SEGMENT CODES		BANK CLEARING NUMBER			
CARD ID	ACTION	INSTITUTION NAME	FUND NAME	INSTITUTION	FUND	NUMERATOR	DENOMINATOR		ASA CREDIT TO CASH
1 2	3	4 27	28 39	40 43	44 47	48 52	53 56	57 75	76 80
B U	U								
B U	U								
B U	U								
B U	U								
B U	U								
B U	U								
B U	U								
B U	U								
B U	U								
B U	U								
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EXHIBIT VII C-3

Account Master Create

Form 3

EPIC: BUDGET/FINANCE

CODES		ACCOUNT I.D. SERIAL NUMBER	FULL ACCOUNT CODE—ACCOUNT CODE SEGMENTS—STANDARD SEQUENCE												EXCEPTION	
CARD I.D.	ACTION		1	2	3	4	5	6	7	8	9	10	11	12	Preceding ASN in Standard Sequence	
1 2	3	4 8	9 12	13 16	17 20	21 24	25 28	29 32	33 36	37 40	41 44	45 48	49 52	53 56	57 61	62 80
B, M																
B, M																
B, M																
B, M																
B, M																
B, M																
B, M																
B, M																
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* No. of forms per pad may vary slightly.

EXHIBIT VII C-5

Automatic Budget Adjustments

Form 5

EPIC: BUDGET/FINANCE

CODES		HOST ACCT			ACCOUNT I.D. SERIAL NUMBERS OF COVERED ACCOUNTS													
CARD I D	ACTION	ACCOUNT I D SERIAL NUMBER	R = Required	T = Triggered	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1 2	3	4 8	9	10	11 15	16 20	21 25	26 30	31 35	36 40	41 45	46 50	51 55	56 60	61 65	66 70	71 75	76 80
B G			▨															
B G			▨															
B G			▨															
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B G			▨															
B G			▨															
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B G			▨															

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EXHIBIT VII C-7

Account Description Dictionary

Form 7

EPIC: BUDGET/FINANCE

CODES		ACCT CODE SEGMENT			
CARD ID	ACTION	LEVEL 01-12	SEGMENT CODE	SEGMENT DESCRIPTION	
1 2	3	4 5	6 9	10 Pos. 9 Pos. 17 43	44 80
B D					
B D					
B D					
B D					
B D					
B D					
B D					
B D					
B D					
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B D					

Vendor Name and Address

Form 8

EPIC: BUDGET/FINANCE

CODES					
CARD ID	ACTION	VENDOR REFERENCE NUMBER	LINES 1, 3 AND 5 OF NAME AND ADDRESS	▨	LINES 2 AND 4 OF NAME AND ADDRESS
1 2	3	4 10	11 43	44 47	48 80
B V	1			▨	
B V	2			▨	
B V	3			▨	▨
B V	1			▨	
B V	2			▨	
B V	3			▨	▨
B V	1			▨	
B V	2			▨	
B V	3			▨	▨
B V	1			▨	
B V	2			▨	
B V	3			▨	▨
B V	1			▨	
B V	2			▨	
B V	3			▨	▨
B V	1			▨	
B V	2			▨	
B V	3			▨	▨
B V	1			▨	
B V	2			▨	
B V	3			▨	▨
B V	1			▨	
B V	2			▨	
B V	3			▨	▨
▨	▨	▨	▨	▨	▨

EXHIBIT VII C-8

* No. of forms per pad may vary slightly.

General Purpose Transaction Form 10 EPIC: BUDGET/FINANCE

CODES		ACCOUNT ID SERIAL NUMBER	DOCUMENT REFERENCES									DESCRIPTION	AMOUNT OR QUANTITY
CARD ID	ACTION		DOCUMENT DATE			PURCHASE ORDER		VENDOR REFERENCE	PAYMENT REFERENCE	MISCELLANEOUS			
			MO	DAY	YR	ORDER REFERENCE	Acct. Break Down	VENDOR NUMBER	CHECK/WARRANT NO	REFERENCE NUMBER	No. of Mos. Prior		
1 2	3	4 8	9		13	14 20	21 22	23 29	30 36	37 43	44 45	46 70	71 80
8													
8													
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EXHIBIT VII C-10

Order Spread Card

Form 11

EPIC: BUDGET/FINANCE

CODES		PURCHASE ORDER REFERENCES						ACCOUNT BREAKDOWN NO 1			ACCOUNT BREAKDOWN NO 2			ACCOUNT BREAKDOWN No 3		
CARD I D	ACTION	ORDER DATE			ORDER REFERENCE NUMBER	VENDOR REFERENCE NUMBER	MISCELLANEOUS REFERENCE NUMBER	Account Breakdown	ACCOUNT I D SERIAL NUMBER	AMOUNT	Account Breakdown	ACCOUNT I D SERIAL NUMBER	AMOUNT	Account Breakdown	ACCOUNT I D SERIAL NUMBER	AMOUNT
		MO	DAY	YR												
1 2	3	4		8	9 15	16 22	23 29	30 31	32 36	37 46	47 48	49 53	54 63	64 65	66 70	71 80
B O	S															
B O	S															
B O	S															
B O	S															
B O	S															
B O	S															
B O	S															
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B O	S															
B O	S															

* No. of forms per pad may vary slightly.

EXHIBIT VII C-11

LOCATION	EMPLOYEE NO.	DATE	NEW ☐ CHANGE ☐
LOCA			

PERSONNEL INFORMATION RECORD

PERSONNEL

1	NAME	STREET ADDRESS	CITY	STATE	ZIP CODE	PHONE NUMBER	EMPLOYEE NO. CHANGE
	NAME	ADDR	CITY	STAT	ZIPC	PHON	EMNO

2	SOCIAL SECURITY NO.	I.M.R.F. NO.	PENSION NO.	PENSION CODE	ACTIVITY CODE	TYPE CODE	MARITAL STATUS	FIT EXEMP.	SIT EXEMP.	CODE	FIXED/ ADD'L. FIT	CODE	FIXED/ ADD'L SIT	CODE	FIXED/ ADD'L. PENSION	CODE	FIXED/ ADD'L. FICA	CODE	FIXED/ ADD'L. IMRF	VACATION FACTOR	SICK FACTOR
	SONO	IMNO	PENO	PECO	ACTY	TYPE	SEXM	FITX	SITX	FITC	FITA	SITC	SITA	PENC	PENA	FICC	FICA	IMRC	IMRA	VAFF	SICF

3	RANGE	STEP	PRIME RATE	PRIME PAY CODE	ORIGINAL CONTRACT	CWSP AWARD	CWSP NO. OF CHECKS	CLUSTER	DEPT.	DISCIPLINE	TITLE	TENURE	QUARTER	OFFICE LOCATION	MAIL BOX NO.
	RANG	STEP	PRAT	PRPC	ORCO	CWSP	CWNO	CLUS	DEPT	DISC	TITL	TENU	QUAR	OFFI	BXNO

4	PHONE EXT. 1	PHONE EXT 2	HIGHEST DEGREE	HOURS BEYOND	PREVIOUS TYPE EMP	NO. OF YEARS	NAME OF SPOUSE	PRECINCT NO.	BIRTH DATE	DATE HIRED	DATE TERMINATED	INSURANCE ELIGIBILITY DATE	PENSION ELIGIBILITY DATE	DISABILITY ELIGIBILITY DATE
	EXT1	EXT2	DEGR	DEHR	PREM	PRYR	SPOU	PREC	BIRT	HIRE	TERM	INEL	PEEL	DIEL

GROSS

5	PAY CODE	R/O	GROSS 1	ACCOUNT	CONTRACT	NO. OF CHECKS	PAY CODE	R/O	GROSS 2	ACCOUNT	CONTRACT	NO. OF CHECKS	PAY CODE	R/O	GROSS 3	ACCOUNT	CONTRACT	NO. OF CHECKS
	CPC1	OVR1	CGR1	CAC1	CON1	NOC1	CPC2	OVR2	CGR2	CAC2	CON2	NOC2	CPC3	OVR3	CGR3	CAC3	CON3	NOC3
6	PAY CODE	R/O	GROSS 4	ACCOUNT	CONTRACT	NO. OF CHECKS	PAY CODE	R/O	GROSS 5	ACCOUNT	CONTRACT	NO. OF CHECKS	PAY CODE	R/O	GROSS 6	ACCOUNT	CONTRACT	NO. OF CHECKS
	CPC4	OVR4	CGR4	CAC4	CON4	NOC 4	CPG5	OVR5	CGR5	CAC5	CON5	NOC5	CPC6	OVR6	CGR6	CAC6	CON6	NOC6

7	PAY CODE	R/O	SPECIAL COMPENSATION	ACCOUNT	SP. CODE
	SPPC		SPGR	SPAC	SPCO

DEDUCTIONS

8	DED CODE	DEDUCTION 1	DED CODE	DEDUCTION 2	DED CODE	DEDUCTION 3	DED CODE	DEDUCTION 4	DED CODE	DEDUCTION 5	DED CODE	DEDUCTION 6	DED CODE	DEDUCTION 7	DED CODE	DEDUCTION 8	DED CODE	DEDUCTION 9	DED CODE	DEDUCTION 10
	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--	DC--	DE--

9	ANN. CODE	ANNUITY 1	ANN. CODE	ANNUITY 2	ANN. CODE	ANNUITY 3
	AC--	AA--	AC--	AA--	AC--	AA--

EXHIBIT VII C-12

EXHIBIT VII C-13

PAYROLL RATE / ADJUSTMENTS

1	EMPLOYEE NUMBER 2 — 5	AMOUNT 6 — 11	RATE 12 — 15	HOURS WORKED 16 — 20	PAY CODE 21	O.T. CODE 22	ACCOUNT CODE 23 — 36	SICK HOURS 37 — 41	VACATION HOURS 42 — 46
T									
T									
T									
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THE

FOLLOWING EXHIBITS

REPRESENT

THE OUTPUTS FROM THE COMPUTERIZED BUDGETARY ACCOUNTING AND PAYROLL SYSTEMS. FOR EACH OUTPUT, THE FACING PAGE DESCRIBES THE PURPOSE, FREQUENCY, SEQUENCE AND DISTRIBUTION OF THE REPORT.

ACCOUNT DICTIONARY DESCRIPTION LIST

PURPOSE:	To facilitate maintenance of the account code.
FREQUENCY:	Whenever the dictionary is updated. Normally, quarterly.
SEQUENCE:	Account segment number within level.
DISTRIBUTION:	Accounting.

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EXHIBIT VII D-A

```
                                                    10/31/73    PAGE     5
            ACCOUNT DICTIONARY DESCRIPTION LIST - CURRENT YEAR        LEVEL 05
ACCT        D E S C R I P T I O N
----+------------------------------------

0100 CURRENT ASSETS
0200 FIXED ASSETS
0300 BUDGET ACCOUNTS AND DEBITS
0400 CURRENT LIABILITIES
0500 LONG TERM LIABILITIES
0600 BUDGET ACCOUNTS AND CREDITS
0700 FUND BALANCES
1100 TAXES
1300 TUITION
1500 INVESTMENT EARNINGS
1600 FOOD SERVICES
1700 PUPIL ACTIVITIES
1800 TEXTBOOKS
1900 OTHER LOCAL REVENUES
2100 GRANTS IN AID
2900 OTHER STATE REVENUES
3100 NON RESTRICTED FED. GRANTS
3400 RESTRICTED FED. GRANTS
3900 OTHER FEDERAL REVENUES
4100 REGULAR PROGRAMS
4200 SPECIAL ED. PROGRAMS
4300 CONTINUING ED. PROGRAMS
4400 VOCATIONAL PROGRAMS
4900 OTHER INSTRUCTIONAL PROGRAMS
5100 PUPIL SUPPORT
5200 STAFF SUPPORT
5300 GENERAL ADMIN. SUPPORT
5400 SCHOOL ADMIN. SUPPORT
5500 BUSINESS ADMIN. SUPPORT
5600 CENTRAL ADMIN. SUPPORT
5900 OTHER SUPPORT
6000 COMMUNITY SERVICES
7000 NON PROGRAMMED CHARGES
8000 CONTINGENCYS
9000 MISCELLANEOUS
9900 N A
```

DICTIONARY CODE BOOK

PURPOSE: To facilitate maintenance of the dictionary code files -- current year and next.

Each account segment code within each level has an explanatory alphabetic description in the file. The Code Book is used for reference by personnel who handle Account Master file record information.

FREQUENCY: After new dictionary file is created, or updated (optional).

SEQUENCE: Level - account segment number.

DISTRIBUTION: Accounting.

EXHIBIT VII D-B

```
                  D I C T I O N A R Y   C O D E   B O O K

CURRENT YEAR                                            10/30/73      PAGE    1

LEVEL ACCT            ALPHABETIC DESCRIPTION
++--++----+++++---------------------------------------------+++++++++++++++++++

 01  0010       EDUCATIONAL FUND
 01  0021       BUILDING FUND
 01  0022       SPEC. ED. CONST. FUND
 01  0023       LIFE SAFETY FUND
 01  0031       K BOND FUND
 01  0032       L BOND FUND
 01  0033       CDE BOND FUND
 01  0034       LIFE SAFETY BOND FUND
 01  0040       TRANSPORTATION FUND
 01  0050       MUNICIPAL RETIREMENT FUND
 01  0070       WORKING CASH FUND
 01  0089       ACTIVITY FUND
 01  0090       N A
 02  0100       ASSETS
 02  0200       LIABILITIES
 02  0300       FUND BALANCES
 02  0396       OTHER EXPENSE
 02  0397       OTHER REVENUE
 02  0400       REVENUES
 02  0500       EXPENDITURES
 02  0600       OFFSET CLEARING
 02  0610       OTHER EXPENSE BUDGET
 02  0620       OTHER REVENUE BUDGET
 02  0700       TRANSFERS
 02  0800       OTHER
 02  0900       N A
 03  0000       LOCAL
 03  0002       LIFE SAFETY
 03  0003       SPEC. ED. CONST
 03  0005       LIABILITY INS.
 03  0007       SPEC. ED. - OPERATIONS
 03  0020       VOC. ED. - GENERAL
 03  0021       VOC. ED. - WORK STUDY
 03  0022       VOC. ED. - CONSUMER ED.
 03  0023       VOC. ED. - CVIS
 03  0024       VOC. ED. - DISADV. AND HNDCPD.
 03  0025       DVR
 03  0030       TITLE I
 03  0035       TITLE II
 03  0036       TITLE III
 03  0037       GIFTED CHILDREN
 03  0081       FEE CARDS
 03  0082       K BOND
 03  0083       L BOND
 03  0084       CLUBS
 03  0097       OTHER AUXILIARY RECEIPTS
 03  0098       OTHER
 03  0099       N A
 04  0100       CURRENT ASSETS
 04  0200       FIXED ASSETS
```

ACCOUNT CODE BOOK

PURPOSE:	To provide access to the complete description of each account code (ASN), and to facilitate maintenance of the account master file. The Account Code Book may be printed in seven sequences; by Account Identification Serial Number, Standard Account Code, or up to five special account code sequences. The alphabetic and numeric descriptions are printed for each individual segment code within each level used by the institution. The Account Identification Serial Number (ASN) prints on the same line as the full numeric account code. Every record in the Account Master file is listed.
FREQUENCY:	After new account master file is created or updated. (Optional)
SEQUENCES:	This report is produced in three sequences: Standard Sequence #1 and ASN. The last (ASN) is regarded as the most useful for guide reference and master file maintenance.
DISTRIBUTION:	Accounting

EXHIBIT VII D-C

```
SEQUENCE-ASN          ACCOUNT CODE BOOK          1973-74       PAGE  82
-----------------------------------------------------------------------

MUNICIPAL RETIREMENT FUND - EXPENDITURES - LOCAL - SUPPORT-------------
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - EMPLOYEE BENEFITS
NON CERTIFICATED - MUNICIPAL RETIREMENT - YORK HIGH SCHOOL
MAINTENANCE OF PLANT
A-S-N 13322             50-500-00-5000-5500-5550-2000-2200-2220-10-3300

MUNICIPAL RETIREMENT FUND - EXPENDITURES - LOCAL - SUPPORT
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - EMPLOYEE BENEFITS
NON CERTIFICATED - F. I. C. A. - YORK HIGH SCHOOL
MAINTENANCE OF PLANT
A-S-N 13323             50-500-00-5000-5500-5550-2000-2200-2230-10-3300

BUILDING FUND - EXPENDITURES - LOCAL - SUPPORT
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - PURCHASED SERVICES
PURCHASED SERVICES - PURCHASED SERVICES - YORK HIGH SCHOOL
MAINTENANCE OF PLANT
A-S-N 13330             21-500-00-5000-5500-5550-3000-3000-3000-10-3300

BUILDING FUND - EXPENDITURES - LOCAL - SUPPORT
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - PURCHASED SERVICES
PURCHASED SERVICES - STAFF TRAVEL - YORK HIGH SCHOOL
MAINTENANCE OF PLANT
A-S-N 13331             21-500-00-5000-5500-5550-3000-3000-3320-10-3300

BUILDING FUND - EXPENDITURES - LOCAL - SUPPORT
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - PURCHASED SERVICES
PURCHASED SERVICES - OTHER PURCHASED SERVICES - YORK HIGH SCHOOL
MAINTENANCE OF PLANT
A-S-N 13332             21-500-00-5000-5500-5550-3000-3000-3900-10-3300

BUILDING FUND - EXPENDITURES - LOCAL - SUPPORT
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - SUPPLIES - SUPPLIES
GENERAL SUPPLIES - YORK HIGH SCHOOL - MAINTENANCE OF PLANT
A-S-N 13340             21-500-00-5000-5500-5550-4000-4000-4100-10-3300

BUILDING FUND - EXPENDITURES - LOCAL - SUPPORT
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - SUPPLIES - SUPPLIES
OTHER SUPPLIES - YORK HIGH SCHOOL - MAINTENANCE OF PLANT
A-S-N 13341             21-500-00-5000-5500-5550-4000-4000-4900-10-3300

BUILDING FUND - EXPENDITURES - LOCAL - SUPPORT
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - CAPITAL OUTLAY
CAPITAL OUTLAY - EQUIPMENT - YORK HIGH SCHOOL - MAINTENANCE OF PLANT
A-S-N 13350             21-500-00-5000-5500-5550-5000-5000-5400-10-3300

BUILDING FUND - EXPENDITURES - LOCAL - SUPPORT
BUSINESS ADMIN. SUPPORT - MAINTENANCE OF PLANT - CAPITAL OUTLAY
CAPITAL OUTLAY - VEHICLES - YORK HIGH SCHOOL - MAINTENANCE OF PLANT
A-S-N 13351             21-500-00-5000-5500-5550-5000-5000-5500-10-3300

EDUCATIONAL FUND - EXPENDITURES - LOCAL - INSTRUCTION
REGULAR PROGRAMS - HIGH SCHOOL - SALARIES - CERTIFICATED - REGULAR
TEACHING - YORK HIGH SCHOOL - MATHEMATICS
A-S-N 13410             10-500-00-4000-4100-4130-1000-1110-1112-10-3400
```

BUDGET RESERVE ACCOUNTS REPORT

PURPOSE: To describe accounts which are "covered" by Host accounts.

The column called "Host" shows the ASN's of the budget reserve accounts from which funds are being transferred to the "covered" or receiving accounts. Covered account ASN's are spread across the page. The list shows the input card data used to establish automatic budget adjustment group controls.

FREQUENCY: Whenever account groupings are created or charged.

SEQUENCE: Host ASN

DISTRIBUTION: Accounting

EXHIBIT VII D-D

```
COMM HIGH SCHOOL DIST 38        BUDGET RESERVE ACCOUNTS REPORT                         1973-74    11/13/73    PAGE    1
 T/R   HOST    COVERED ACCOUNTS

  T    11940   11945  11941
  T    12040   12043  12045
  T    12640   12641  12645
  T    12740   12741  12745
  T    12840   12845  12847
  T    13040   13045  13047
  T    13140   13143  13145
  T    13240   13245  13241  13242  13243
  T    13440   13443  13445
  T    13540   13543  13545
  T    13940   13943  13945
  T    14140   14145
  T    14340   14345
  T    14440   14443  14445
  T    14540   14543  14545
  T    14840   14845  14841
  T    19040   19140  19240  19340  19440  19540  19640  19840
  T    19042   19143  19243  19343  19443  19543  19643  19843
  T    19041   19141  19241  19341  19441  19541  19641  19841
  T    19050   19150  19250  19350  19450  19550  19650  19850
  T    19040   19145  19245  19345  19445  19545  19645  19845
  T    12912   10914  10916  10912  12814  12816  12812  13014  13016  13012
  T    12940   10942  10951  12842  12851  13042  13051
  T    21940   21945  21941
  T    22040   22043  22045
  T    22640   22641  22645
  T    22740   22741  22745
  T    22840   22845  22847
  T    23040   23045  23047
  T    23140   23143  23145
  T    23240   23245  23241  23242  23243
  T    23440   23443  23445
  T    23540   23543  23545
  T    23940   23943  23945
  T    24140   24145
  T    24340   24345
  T    24440   24443  24445
  T    24540   24543  24545
  T    24840   24845  24841
  T    29040   29140  29240  29340  29440  29540  29640  29840
  T    29042   29143  29243  29343  29443  29543  29643  29843
  T    29041   29141  29241  29341  29441  29541  29641  29841
  T    29050   29150  29250  29350  29450  29550  29650  29850
  T    29040   29145  29245  29345  29445  29545  29645  29845
  T    22912   20914  20916  20912  22814  22816  22812  23014  23016  23012
  T    22940   20942  20951  22842  22851  23042  23051
  T    31940   31945  31941
  T    32040   32043  32045
  T    32640   32641  32645
  T    32740   32741  32745
  T    32840   32845  32847
  T    33040   33045  33047
  T    33140   33143  33145
  T    33240   33245  33241  33242  33243
```

CURRENT YEAR APPROPRIATION REGISTER

PURPOSE:	To display the status of the current year appropriation file. Used in the *ORIGINATE mode, the program QB11--Adjust Current Year Appropriations--causes the original adopted official budget to be established in all three budgetary fields. Thus, the same amount appears on the sample report under all budgetary columns for a given Master Account. The *ANALYZE mode of the program causes the differences between the present working budget and the adjusted budget to print. In the *ADJUST mode, adjustments to the official budget are algebraically added to the Adjusted Budget column only. The original budget is the amount budgeted at the beginning of the fiscal year. This figure remains unchanged. The adjusted budget shows the most recent approved budget amount. The working budget shows the actual targeted budget amount which is not yet officially approved. "Change" is the difference between working and adjusted budgets. Final totals are printed.
FREQUENCY:	Whenever budgets are established or revised.
SEQUENCES:	As input from accounting.
DISTRIBUTION:	Accounting

```
COMM HIGH SCHOOL DIST 88                    CURRENT YEAR APPROPRIATIONS REGISTER                1973-74  09/17/73  PAGE    2
                                                                                  WORKING BUDGET          CHANGE AMOUNT
        A-S-N                    ORIGINAL BUDGET            ADJUSTED BUDGET
-----+++-----++++++++++++++++-----------+++++++++-------------------++++++++++-------------------+++++++++------------
EDUCATIONAL FUND-REVENUES-LOCAL-LOCAL SOURCES-TUITION-SUMMER SCHOOL TUITION-N A-N A-N A-WILLOWBROOK HIGH SCHOOL-SUMMER S
                                                                10-400-00-1000-1300-1331-9000-9000-9000-20-4800
CHOOL                                                                     20,000.00                  20,000.00
A-S-N   01044                  20,000.00               20,000.00

EDUCATIONAL FUND-REVENUES-LOCAL-LOCAL SOURCES-TUITION-SUMMER SCHOOL TUITION-N A-N A-N A-ADDISON TRAIL HIGH SCHOOL-SUMMER
                                                                10-400-00-1000-1300-1331-9000-9000-9000-30-4800
 SCHOOL                                                                   15,000.00                  15,000.00
A-S-N   01045                  15,000.00               15,000.00

EDUCATIONAL FUND-REVENUES-LOCAL-LOCAL SOURCES-TUITION-SUMMER SCHOOL TUITION-N A-N A-N A-DISTRICT WIDE-SUMMER SCHOOL
                                                                10-400-00-1000-1300-1331-9000-9000-9000-40-4800
                                                                           8,000.00                  60,000.00-
A-S-N   01150                   8,000.00                8,000.00

EDUCATIONAL FUND-OTHER REVENUE BUDGET-LOCAL-N A-N A-N A-N A-N A-N A-DISTRICT WIDE-N A
                                                                10-620-00-9900-9900-9990-9000-9000-9000-40-9000
                                                                      14,495,463.00-                 897,662.00-
A-S-N   01149              14,495,463.00-          14,495,463.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-SUPPORT-OTHER SUPPORT-OTHER SUPPORT SERVICES-OTHER-OTHER-PRIOR YEAR EXPENSES-DISTRIC
                                                                10-500-00-5000-5900-5900-6000-6000-6604-40-9000
T WIDE-N A                                                                70,000.00-                 70,000.00-
A-S-N   01006                  70,000.00-              70,000.00-

EDUCATIONAL FUND-OTHER EXPENSE BUDGET-LOCAL-N A-N A-N A-N A-N A-N A-DISTRICT WIDE-N A
                                                                10-610-00-9900-9900-9990-9000-9000-9000-40-9000
                                                                                                      432,086.00
A-S-N   01148              12,609,938.00           12,609,938.00           12,609,938.00

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-SUPPLIES-SUPPLIES-AUDIO VISUAL SUPPLIES-YOR
                                                                10-500-00-4000-4100-4130-4000-4000-4110-10-0200
K HIGH SCHOOL-ART                     150.00-                 150.00-                 150.00-                 150.00-
A-S-N   10243

EDUCATIONAL FUND-EXPENDITURES-LOCAL-SUPPORT-PUPIL SUPPORT-ATTENDANCE AND SCHED. SERVICES-SALARIES-NON-CERT. - REGULAR-TE
ACHER AIDE - PARA PRO-YORK HIGH SCHOOL-ATTENDANCE AND SCHEDULING 10-500-00-5000-5100-5110-1000-1210-1213-10-0500
A-S-N   10514                  19,000.00-              19,000.00-              19,000.00-                 6,000.00

EDUCATIONAL FUND-EXPENDITURES-LOCAL-SUPPORT-PUPIL SUPPORT-ATTENDANCE AND SCHED. SERVICES-SALARIES-NON-CERT. - REGULAR-SE
RVICE-YORK HIGH SCHOOL-ATTENDANCE AND SCHEDULING                10-500-00-5000-5100-5110-1000-1210-1218-10-0500
A-S-N   10515                   9,000.00-               9,000.00-               9,000.00-                 9,000.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-SUPPORT-PUPIL SUPPORT-ATTENDANCE AND SCHED. SERVICES-PURCHASED SERVICES-PURCHASED SE
RVICES-DATA PROCESSING SERVICES-YORK HIGH SCHOOL-ATTENDANCE AND SCHEDULING
                                                                10-500-00-5000-5100-5110-3000-3000-3150-10-0500
                                                                          15,600.00-                 15,600.00-
A-S-N   10530                  15,600.00-              15,600.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-SUPPORT-STAFF SUPPORT-AUDIO VISUAL SERVICE-SUPPLIES-SUPPLIES-GENERAL SUPPLIES-YORK H
                                                                10-500-00-5000-5200-5233-4000-4000-4100-10-0600
IGH SCHOOL-AUDIO VISUAL                5,945.00-               5,945.00-               5,945.00-                 2,425.00
A-S-N   10640

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-VOCATIONAL PROGRAMS-BUSINESS MARKETING AND MGMT.-SALARIES-CERTIFICATED -
 REGULAR-TEACHING-YORK HIGH SCHOOL-BUSINESS EDUCATION           10-500-00-4000-4400-4430-1000-1110-1112-10-0900
A-S-N   10910                 162,500.00-             162,500.00-             162,500.00-                 3,500.00
```

EXHIBIT VII D-E

VENDOR LIST

PURPOSE: To list vendor names and addresses retained as the vendor file. Statistical data also may be shown (optionally).

Three columns of vendor statistics are shown:

ORDR LAST DATE: Date of the last order to this vendor.

NO. OF ORDS: Number of orders placed with this vendor, year-to-date.

ORDERS YTD: The total dollar amount ordered from this vendor, year-to-date.

Totals are printed for these three columns at the end of each vendor letter group. The characters shown in the right-hand name and address position are optionally included to designate the "letter group" to which each vendor belongs.

If "99" appears in the day positions of the date in the report heading, it signifies that no activity has occurred since the Vendor file was created.

FREQUENCY: Weekly, unless orders are run.

SEQUENCE: Vendor number (roughly: alphabetical)

DISTRIBUTION: Business Office

EXHIBIT VII D-F

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COMM HIGH SCHOOL DIST 88   VENDOR LIST     73/74   10/23/73    PAGE    2

                                            ORDR     NO.
                                            LAST     OF
VENDOR NO  *********NAME AND ADDRESS******** DATE     ORDS  ORDERS  Y T D
---------**-- --------------------------------+--------+-----**-------------+

VO-00029  HARRY N ABRAMS INC                08/99/3    0             0.00
          110 EAST 59TH STREET
          NEW YORK N Y 10022

VO-00030  ABLE KEY   SAFE CO                08/99/3    0             0.00
          545 N PRINCETON AVE
          VILLA PARK ILLINOIS

VO-00031  AC FORMS                          08/99/3    0             0.00
          4451 W 186TH ST
          COUNTRY CLUB HILLS ILL

VO-00032  ACCO                              08/99/3    0             0.00
          5150 NORTHWEST HIGHWAY
          CHICAGO IL 60630

VO-00033  ACADEMIC GAMES ASSOC INC          08/99/3    0             0.00
          3505 NO CHARLES ST
          BALTIMORE MD  21218

VO-00034  ACCO INTERNATIONAL INC            03/99/3    0             0.00
          P O BOX 91106
          CHICAGO IL 60690

VO-00035  ACCO VAIL                         08/99/3    0             0.00
          P O BOX 9930
          CHICAGO ILLINOIS 60690

VO-00036  ACCURATE PRINTING SERVICE         08/99/3    0             0.00
          14 INDUSTRIAL ROAD
          ADDISON ILLINOIS 60101

VO-00037  ACE FASTENER CORP                 08/99/3    0             0.00
          4100 WEST VICTORIA ST
          CHICAGO ILLINOIS

VO-00038  ACTION ATHLETIC CO                08/99/3    0             0.00
          2700 ELM
          ZION IL 60099

VO-00039  ACE HARDWARE                      08/99/3    0             0.00
          145 47 E FIRST ST
          ELMHURST ILL

VO-00040  ACE SAWDUST   SHAVINGS CO         08/99/3    0             0.00
          7447 S SHORE DRIVE
          CHICAGO IL 60649

VO-00041  ACE HARDWARE                      08/99/3    0             0.00
          YORKTOWN SHOPPING CENTER
          LOMBARD IL 60148
```

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OUTSTANDING ORDER FILE REPORT

PURPOSE:	To list for review additions made to the outstanding order file (new purchase orders) in the current period.
FREQUENCY:	Whenever orders are run - normally, weekly.
SEQUENCE:	Purchase order number.
DISTRIBUTION:	Business Office

EXHIBIT VII D-G

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COMM HIGH SCHOOL DIST 44  BATCH N 0002 11/06/73      OUTSTANDING ORDER FILE - ADDITIONS   1973-74   11/09/73   PAGE   1

ORDER-NO BD ORD-DTE A-S-N MISC-REF VENDOR-NO ******V E N D O R  N A M E******** ORDER AMOUNT  BUDGET AVAIL  OVERDRAWN AMT
--------+--+-------+-----+--------+---------+-----------------------------------+-------------+--------------+-------------
PO-01001 01 06/06/3 13112          VO-05064 STONE HOUSE INC                           643.00                        643.00
PO-01002 01 06/11/3 18016          VO-08063 OMARTY STARSHAK ENTERPRISES INC            50.00                         50.00
PO-01004 01 09/13/3 18016          VO-05191 PEP RALLY CO                              240.00                        240.00
PO-01005 01 09/17/3 16016          VO-08238 BOOSTERS, INC.                             17.50                         17.50
PO-01007 01 09/24/3 18112          VO-01290 DICK BLICK                                 16.80                         16.80
PO-01008 01 09/21/3 18086          VO-09228 CRANBERRY                                   1.80                          1.80
PO-01009 01 09/24/3 18086          VO-01914 COLLEGIATE MFG CO                          39.00                         39.00
PO-01010 01 09/24/3 18016          VO-05191 PEP RALLY CO                              240.00                        240.00
PO-01011 01 09/27/3 13048          VO-06793 WESTWAY COACH                             100.00                        100.00
PO-01027 01 09/17/3 13030          VO-04090 J C LICHT COMPANY                         182.20                        182.20
PO-02003 01 08/06/3 28306          VO-06127 SWANK MOTION PICTURES INC                 175.00                        175.00
PO-02004 01 08/06/3 28306          VO-02704 FILMS INCORPORATED                        450.00                        450.00
PO-02005 01 09/04/3 28230          VO-02346 DRAMATISTS PLAY SERVICE                    30.00                         30.00
PO-02006 01 09/07/3 28230          VO-00839 AUDIO-FILM CENTER                          53.00                         53.00
PO-02016 01 09/25/3 28252          VO-03747 KAMMES BUS SERVICE INC                    503.00                        503.00
PO-03001 01 08/22/3 38472          VO-01758 CHEERLEADER SUPPLY CO                     141.15                        141.15
PO-03006 01 09/20/3 33041          VO-08517 CRAFTSMAN HARDWOOD LUMBER CO            2,170.20        ,357.21
PO-10002 01 03/01/3 10250          VO-05154 PAXTON NATIONAL INC                       144.00         158.83
PO-10015 01 03/01/3 13250          VO-05869 JOHN E SJOSTROM COMPANY                   334.50          25.50
PO-10024 01 02/26/3 14440          VO-04655 NASCO                                      75.50       2,616.41
PO-10028 01 02/27/3 14440          VO-04655 NASCO                                     155.10       2,461.31
PO-10029 01 02/21/3 10242          VO-01030 THE BAKER   TAYLOR CO                     260.25                         93.85
PO-10030 01 03/22/3 12042          VO-06777 WEST SUBURBAN STATIONERS                   46.17       2,125.73
PO-10032 01 03/22/3 12042          VO-06565 THE VIKING PRESS INC                      330.00       1,795.73
PO-10036 01 03/06/3 13450          VO-06560 VICTORIN TYPEWRITER SALES                 429.60                         29.60
PO-10048 01 07/06/3 13050          VO-01445 BRODHEAD GARRETT CO                       929.00       2,274.00
PO-10053 01 03/29/3 13050          VO-04830 NEWARK ELECTRONICS CORP                   430.65       1,843.35
PO-10065 01 03/28/3 10240          VO-02481 EDUCATOR PAPER   SUPPLY CO                895.95       1,045.60
PO-10066 01 03/28/3 10240          VO-05700 SAX ARTS   CRAFTS                          12.00       1,033.60
PO-10069 01 03/28/3 10240          VO-01669 CENTRAL CERAMIC ART SUP                    32.10       1,001.50
PO-10070 01 03/26/3 20240          VO-01290 DICK BLICK                                161.15       2,935.85
PO-10076 01 03/27/3 10340          VO-08991 NEW READERS PRESS                          20.25       8,203.22
PO-10080 01 03/28/3 14441          VO-01678 CENTRAL SCIENTIFIC CO                     254.97       6,344.37
PO-10082 01 03/28/3 14441          VO-01678 CENTRAL SCIENTIFIC CO                     348.07       5,996.30
PO-10085 01 03/28/3 14441          VO-01678 CENTRAL SCIENTIFIC CO                   1,083.19       4,913.11
PO-10090 01 04/11/3 10650          VO-04830 NEWARK ELECTRONICS CORP                    59.30       6,760.27
PO-10102 01 03/14/3 10240          VO-01116 BARTLETT AND CO                             3.70         997.80
PO-10103 01 03/14/3 10240          VO-00212 ALLCRAFT TOOL   SUPPLY CO                  83.40         914.40
PO-10104 01 03/28/3 20240          VO-01290 DICK BLICK                                 66.12       2,869.73
PO-10108 01 03/28/3 10240          VO-02481 EDUCATOR PAPER   SUPPLY CO                186.20         728.20
PO-10110 01 03/28/3 10240          VO-05160 FRANK PAXTON LUMBER                        94.00         634.20
PO-10112 01 04/24/3 13150          VO-02895 GAYLORD BROS INC                          204.00         350.00
PO-10122 01 04/16/3 14140          VO-04748 NATIONAL ORGANIZATION ON                    7.95      11,430.43
PO-10123 01 05/02/3 13050          VO-01445 BRODHEAD GARRETT CO                       285.50       1,557.85
PO-10134 01 05/02/3 13142          VO-08989 MIDWEST EUROPEAN PUBLICATIONS INC         122.50         387.30
PO-10141 01 05/04/3 13440          VO-02266 DIGITAL EQUIPMENT CORP                      1.00       1,817.31
PO-10146 01 05/1 /3 12640          VO-03620 INTERSTATE PRINTERS                         1.31       1,842.48
PO-10154 01 05/16/3 13240          VO-01393 R R BOWKER CO                             126.50      18,438.83
PO-10167 01 05/23/3 10350          VO-04880 NISSEN CORPORATION                      1,119.00         881.00
PO-10166 01 05/23/3 12750          VO-05745 SCHOOL HEALTH SUPPLY CO                   169.00          31.00
PO-10173 01 05/24/3 12041          VO-05736 SCHOLASTIC BOOK SERV                       60.00       1,340.00
```

OPEN ORDERS LISTING

PURPOSE: To enable both purchasing and accounting personnel to respond to inquiries concerning the status of open orders.

The Open Order Listing in order-number sequence is one of two versions of the open order report and is produced by the program QB08--Order File Create. The second version is in vendor-numbered sequence and includes a total of all the outstanding orders for each vendor. This latter version is printed after the program QB09--Encumbrance Liquidation--updates the Open Order file.

FREQUENCY: Whenever orders are run - normally weekly.

SEQUENCES: Purchase Order Number, Vendor

DISTRIBUTION: Business Office

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COMM HIGH SCHOOL DIST 88                       OPEN ORDER LISTING - ORDER SEQUENCE        1973/74    11/30/73    PAGE     1

VENDR-NO  ********** VENDOR NAME **********    ORDER-NO BD  A-S-N  MISC-REF  ORIGINAL ORDER  PAID-TO-DATE  NET--ON--ORDER
--------**---------------------------------***-----------**-----**--------**--------------**------------**--------------

VO-08064  STONE HOUSE INC                      PC-01001 01  18112                    648.00          0.00          648.00
          800 PARK
          KEENE N HAMP 03431
                                                                   ORDER TOTAL       648.00          0.00          648.00
VO-08063  CMARTY STARSHAK ENTERPRISES INC      PO-01002 01  18016                     50.00          0.00           50.00
          5 1 2 EAST ASH ST
          LOMBARD IL 60148
                                                                   ORDER TOTAL        50.00          0.00           50.00
VO-05191  PEP RALLY CO                         PO-01004 01  18016                    240.00          0.00          240.00
          136 SYLVAN DRIVE
          MUNDELEIN IL 60060
                                                                   ORDER TOTAL       240.00          0.00          240.00
VO-08238  BOOSTERS, INC.                       PO-01005 01  18016                     17.50          0.00           17.50
          P.O. BOX 7156
          MONTGOMERY, ALABAMA 36107
                                                                   ORDER TOTAL        17.50          0.00           17.50
VO-08716  THE RECORD CENTER                    PO-01006 01  18052                      6.00          0.00            6.00
          1614 NORTH PULASKI ROAD
          CHICAGO IL 60639
                                                                   ORDER TOTAL         6.00          0.00            6.00
VO-01290  DICK BLICK                           PO-01007 01  18112                     16.80          0.00           16.80
          P O BOX 1267                         PO-01007 02  18112                     28.85          0.00           28.85
          GALESBURG IL 61401
                                                                   ORDER TOTAL        45.65          0.00           45.65
VO-09228  CRANBERRY                            PO-01008 01  18086                      1.80          0.00            1.80
          BOX 488
          2 LINCOLN
          MARBLEHEAD MASS 01945
                                                                   ORDER TOTAL         1.80          0.00            1.80
VO-01914  COLLEGIATE MFG CO                    PO-01009 01  18086                     39.00          0.00           39.00
          P O BOX 231
          AMES IOWA 50010
                                                                   ORDER TOTAL        39.00          0.00           39.00
VO-05191  PEP RALLY CO                         PO-01010 01  18016                    240.00          0.00          240.00
          136 SYLVAN DRIVE
          MUNDELEIN IL 60060
                                                                   ORDER TOTAL       240.00          0.00          240.00
VO-06793  WESTWAY COACH                        PO-01011 01  18048                    100.00          0.00          100.00
          P O BOX 305
          VILLA PARK IL 60181
                                                                   ORDER TOTAL       100.00          0.00          100.00
```

EXHIBIT VII D-H

OPEN ORDER LISTING - VENDOR SEQUENCE

PURPOSE: To provide purchasing personnel with ready reference to data concerning unfilled orders.

FREQUENCY: Whenever invoices are paid. Normally, weekly.

SEQUENCE: Purchase order number within vendor.

DISTRIBUTION: Business Office.

```
COMM HIGH SCHOOL DIST 88                          OPEN ORDER LISTING - VENDOR SEQUENCE       1973/74    09/20/73    PAGE    1

VENDR-NO   *********** VENDOR NAME ***********   ORDER-NO BD  A-S-N  MISC-REF  ORIGINAL ORDER  PAID-TO-DATE  NET--ON--ORDER
---------++-----------------------------------++---------+--+------++--------++--------------++-----------++--------------

VO-00344   ACADEMIC PAPERBACKS                    PO-20321 01  23240                      9.00          0.00            9.00
           THE ACADEMIC BUILDING
           SAW MILL ROAD
           WEST HAVEN CONN 06516
                                                                 ORDER TOTAL              9.00          0.00            9.00

                                                  PO-30366 01  33240                     13.92          0.00           13.92
                                                                 ORDER TOTAL             13.92          0.00           13.92
                                                                VENDOR TOTAL             22.92          0.00           22.92
                                                              LETTER-9 TOTAL             22.92          0.00           22.92

VO-00165   AIR FILTER   EQUIPMENT CO              PO-10371 01  13540                     27.47          0.00           27.47
           2500 N KNOX AVENUE
           CHICAGO ILL 60639
                                                                 ORDER TOTAL             27.47          0.00           27.47
                                                                VENDOR TOTAL             27.47          0.00           27.47
                                                              LETTER-9 TOTAL             27.47          0.00           27.47

VO-00300   ALLYN AND BACON INC                    PO-20472 01  22042                    200.40          0.00          200.40
           ROCKLEIGH N J 07647
                                                                 ORDER TOTAL            200.40          0.00          200.40
                                                                VENDOR TOTAL            200.40          0.00          200.40
                                                              LETTER-9 TOTAL            200.40          0.00          200.40

VO-00425   AMERICAN CLEANING                    * PO-30215 01  33640                    168.00          0.00          168.00
           EQUIPMENT CORPORATION
           111 SO ROUTE 53
           ADDISON ILL 60101
                                                                 ORDER TOTAL            168.00          0.00          168.00
                                                                VENDOR TOTAL            168.00          0.00          168.00
                                                              LETTER-9 TOTAL            168.00          0.00          168.00

VO-02870   GALE RESEARCH COMPANY                  PO-20320 01  23240                     92.00          0.00           92.00
           14TH FLOOR BOOK TOWER
           DETROIT MICHIGAN 48226
                                                                 ORDER TOTAL             92.00          0.00           92.00
                                                                VENDOR TOTAL             92.00          0.00           92.00
                                                              LETTER-9 TOTAL             92.00          0.00           92.00

VO-02885   GARLOCK PACKING CO                     PO-20420 01  23640                     37.89          0.00           37.89
           5332 EAST AVE
           COUNTRYSIDE IL 60525
                                                                 ORDER TOTAL             37.89          0.00           37.89
                                                                VENDOR TOTAL             37.89          0.00           37.89
                                                              LETTER-9 TOTAL             37.89          0.00           37.89

VO-04655   NASCO                                  PO-10023 01  14440                    249.20          0.00          249.20
           FORT ATKINSON WI 53538
                                                                 ORDER TOTAL            249.20          0.00          249.20
                                                                VENDOR TOTAL            249.20          0.00          249.20
                                                              LETTER-9 TOTAL            249.20          0.00          249.20
```

EXHIBIT VII D-H
(CONT'D)

TRANSACTION LISTING

PURPOSE: To provide a complete history and audit trail of all activity entered into the accounting system--automated as well as manual.

The Transaction Listing--not to be confused with the Transaction Register--is printed by the program QB06, Create Transaction and Invoice Files. The listing is printed by ASN within transaction batch.

The column SOURCE shows a brief alphabetic description of the transaction source. DOC - DATE is the date from the source document. Account breakdown -- BD -- is suffixed to ORDER - NO. If the transaction cards are invoices, the invoice number may appear to the left of the column INVOICE-NBR (PAYMENT_DESC.) This would be done on the Unpaid Invoice Listing, which uses the same report format. Quantities may appear on the same list as transaction amounts but not in the same individual transactions. PAY - REFN is usually used for warrant or check numbers. MP stands for Prior Month Adjustment Number used for adjusting history totals. MP shows the number of months prior to the current month.

FREQUENCY: As implemented in District 88, this listing is run at two different points in the system--weekly when invoices are paid; and monthly, when general accounting activity is posted and reports produced.

SEQUENCE: As entered into the system, within batch.

DISTRIBUTION: Accounting

EXHIBIT VII D-I

```
COMM HIGH SCHOOL DIST 88   BATCH 0001                  TRANSACTION   LISTING            1973-74   11/09/73   PAGE   14
SOURCE  A-S-N  DOC-DATE  ORDER-NO/BD  VENDR-NO PAY-REFN  MISC-REF MP INVOICE-NBR/PAYMENT-DESC.  QUANTITY  TRNSCTN-AMOUNT
------**-----**--------**------------**---------*---------**---------*-*------------------**---------*-----------------


PAYRL    30910  09/04/73                                                                                          539.29
PAYRL    13110  09/04/73                                                                                          759.58
PAYRL    20510  09/04/73                                                                                          759.58
PAYRL    20510  09/04/73                                                                                          178.75
PAYRL    10613  09/04/73                                                                                          759.58
PAYRL    10613  09/04/73                                                                                           82.83
PAYRL    14110  09/04/73                                                                                          975.00
PAYRL    23010  09/04/73                                                                                          759.58
PAYRL    23010  09/04/73                                                                                          138.10
PAYRL    10910  09/04/73                                                                                          416.25
PAYRL    12010  09/04/73                                                                                          414.75
PAYRL    23410  09/04/73                                                                                          441.70
PAYRL    14510  09/04/73                                                                                          759.58
PAYRL    23910  09/04/73                                                                                          518.51
PAYRL    23914  09/04/73                                                                                          113.8[illegible]
PAYRL    23914  09/04/73                                                                                           46.[illegible]
PAYRL    33410  09/04/73                                                                                          427.2[illegible]
PAYRL    32010  09/04/73                                                                                          654.00
PAYRL    22010  09/04/73                                                                                          473.99
PAYRL    20510  09/04/73                                                                                          104.05
PAYRL    14110  09/04/73                                                                                          954.16
PAYRL    20510  09/04/73                                                                                          737.91
PAYRL    20510  09/04/73                                                                                           78.75
PAYRL    12014  09/04/73                                                                                          486.13
PAYRL    12010  09/04/73                                                                                          273.45
PAYRL    12014  09/04/73                                                                                           55.70
PAYRL    33010  09/04/73                                                                                          427.62
PAYRL    31410  09/04/73                                                                                           45.04
PAYRL    12611  09/04/73                                                                                          591.70
PAYRL    12611  09/04/73                                                                                           60.83
PAYRL    10310  09/04/73                                                                                          124.00
PAYRL    12711  09/04/73                                                                                          619.83
PAYRL    24410  09/04/73                                                                                          441.70
PAYRL    33010  09/04/73                                                                                          429.91
PAYRL    33010  09/04/73                                                                                          703.75
PAYRL    22711  09/04/73                                                                                          337.50
PAYRL    30910  09/04/73                                                                                          416.25
PAYRL    23211  09/04/73                                                                                          474.37
PAYRL    24510  09/04/73                                                                                          622.86
PAYRL    24110  09/04/73                                                                                          136.72
PAYRL    32611  09/04/73                                                                                          737.91
PAYRL    32611  09/04/73                                                                                           60.83
PAYRL    52110  09/04/73                                                                                        1,264.16
PAYRL    44910  09/04/73                                                                                          277.50
PAYRL    12010  09/04/73                                                                                          558.29
PAYRL    32611  09/04/73                                                                                          486.13
PAYRL    32610  09/04/73                                                                                          273.45
PAYRL    32611  09/04/73                                                                                           60.83
PAYRL    32610  09/04/73                                                                                           46.45
PAYRL    12010  09/04/73                                                                                          703.75
PAYRL    13910  09/04/73                                                                                          391.16
PAYRL    10310  09/04/73                                                                                          124.00
PAYRL    13410  09/04/73                                                                                          416.25
```

PAYMENT REGISTER

PURPOSE:	To permit an audit of payments to be made prior to check writing. The Payment Register is first run in rough copy so that errors unpaid invoice records may be corrected before checks are written. On this run, the relative record numbers of invoice records are printed in place of check numbers, which are printed on the final Payment Register copy. Totals are shown by vendor, batch and overall control.
FREQUENCY:	Whenever invoices are paid. Normally, weekly.
SEQUENCE:	Vendor within fund.
DISTRIBUTION:	Business Office

EXHIBIT VII D-J

```
COMM HIGH SCHOOL DIST 99     EDUCATION  P A Y M E N T  R E G I S T E R                        1973-74   11/07/73   PAGE    1

REFRECNO A-S-N ORDER-NO HO MISC-REF VENDOR-NO **** VENDOR NAME AND ADDRESS **** INVOICE-NBR/PAYMENT-DESC.   AMOUNT PAID
---------+------+---------+--+---------+---------+-------------------------------+--------------------------+--------------

   00013 23442 PO-20681-01 10-35302 VO-00031 ADDISON WESLEY PUB CO                                              15.88
                                             SAND HILL ROAD
                                             MENLO PARK CA 94025
                                                                           VENDOR TOTAL                     15.88*
   00014 33040 PO-30596-01 10-43038 VO-00125 ADVANCE SCREEN PRINTING SUPPLIES                                    4.10
                                             400 N NOBLE ST
                                             CHICAGO IL 60622
                                                                           VENDOR TOTAL                      4.10*
   00015 23040 PO-20437-01 10-46408 VO-00231 ALLIED ELECTRONICS CORP                                           122.45
                                             ACCOUNTS RECEIVABLE DEPT
                                             BOX 2325
                                             FT WORTH TEXAS 76101
                                                                           VENDOR TOTAL                    122.45*
   00016 30841  0-00000-01 10-43057 VO-00300 ALLYN AND BACON INC                                               123.00
                                             ROCKLEIGH N J 07647
                                                                           VENDOR TOTAL                    123.00*
   00017 52130  0-00000-01  0-00000 VO-00441  AMERICAN EXPRESS CO                                               35.18
                                              P O BOX 13778
                                              PHOENIX ARIZ
   00018 14135  0-00000-01  0-00000 VO-00441  AMERICAN EXPRESS CO                                               68.00
   00019 24135  0-00000-01  0-00000 VO-00441  AMERICAN EXPRESS CO                                               34.00
                                                                           VENDOR TOTAL                    137.18*
   00020 22632 PO-20987-01  0-00000 VO-00562 AMERICAN PHOTOCOPY                                                150.00
                                             EQUIPMENT COMPANY
                                             2100 W DEMPSTER STREET
                                             EVANSTON ILL
   00021 41387 PO-47148-01 16-62124 VO-00562 AMERICAN PHOTOCOPY                                                110.00
                                                                           VENDOR TOTAL                    260.00*
   00022 13142 PO-10653-01 10-67411 VO-00670 AMSCO SCHOOL PUBL                                                  70.56
                                             315 HUDSON STREET
                                             NEW YORK N Y 10013
   00023 10841 PO-17085-01 10-65987 VO-00670 AMSCO SCHOOL PUBL                                                 117.62
                                                                           VENDOR TOTAL                    188.18*
   00024 23037  0-00000-01  0-00000 VO-00692 ROBERT ANDREWSKI                                                   41.20
```

UNPAID INVOICE LISTING

PURPOSE: To provide accounting with ready reference to the descriptions of any unpaid invoices, and to serve as an audit trail.

FREQUENCY: Whenever invoices are paid. Normally, weekly.

SEQUENCE: Purchase order number.

DISTRIBUTION: Business Office

EXHIBIT VII D-K

```
COMM HIGH SCHOOL DIST 88   BATCH 0020 111473          UNPAID INVOICE  LISTING              1973-74   11/16/73   PAGE    1
SOURCE  A-S-N  DOC-DATE  ORDER-NB/BD  VENDR-NO PAY-REFN  MISC-REF MP INVOICE-NBR/PAYMENT-DESC.  QUANTITY  TRNSCTN-AMOUNT
------**-----**--------**-----------**--------*---------**--------*--*-------------------------**--------*---------------
                                                                                                                        *

INVCE   01106  11/05/73           01  76-C8301                       AT                                              13.70
INVCE   01106  11/05/73           01  75-16362                       AT                                               9.45
INVCE   01106  11/05/73           01  75-32547                       AT                                              22.25
INVCE   01170  11/05/73           01  75-32547                       AT                                              13.55
INVCE   01106  11/05/73           01  76-38171                       AT                                              22.25
INVCE   01170  11/05/73           01  76-38171                       AT                                              13.25
INVCE   01170  11/05/73           01  76-C8301                       AT                                               8.50
INVCE   01170  11/05/73           01  75-16362                       AT                                              12.50
INVCE   01170  11/05/73           01  76-55245                       AT                                              13.25
INVCE   01106  11/05/73           01  74-49278                       AT                                               3.60
INVCE   01170  11/05/73           01  74-49278                       AT                                               6.50
INVCE   01[illegible]  11/05/73           01  74-60471                       AT                                              12.00
INVCE   01170  11/05/73           01  74-60471                       AT                                               1.50
INVCE   01106  11/05/73           01  75-65112                       AT                                              10.10
INVCE   01170  11/05/73           01  75-65112                       AT                                               8.75
INVCE   01106  11/05/73           01  75-70450                       AT                                              15.55
INVCE   01170  11/05/73           01  75-70450                       AT                                               9.00
INVCE   01106  11/05/73           01  75-19053                       AT                                              17.50
INVCE   01170  11/05/73           01  75-19053                       AT                                              14.25
INVCE   01106  11/05/73           01  77-91750                       AT                                              14.65
INVCE   01170  11/05/73           01  77-91750                       AT                                               5.25
INVCE   01102  11/05/73           01  77-91750                       AT                                               2.45
INVCE   01170  11/05/73           01  75-69000                       AT                                               9.00
INVCE   01170  11/05/73           01  75-87615                       AT                                               4.50
INVCE   01106  11/05/73           01  75-80517                       AT                                              21.75
INVCE   01170  11/05/73           01  75-80517                       AT                                               8.25
INVCE   01102  11/05/73           01  75-80517                       AT                                               1.00
INVCE   01106  11/05/73           01  75-C9147                       AT                                              17.40
INVCE   01170  11/05/73           01  75-09147                       AT                                               7.50
INVCE   01106  11/05/73           01  75-C5525                       AT                                              13.15
INVCE   01170  11/05/73           01  75-05525                       AT                                               7.50
INVCE   22440  11/14/73           01  VO-02136                                                                       39.31
INVCE   32440  11/14/73           01  VO-02136                                                                       15.90
INVCE   22441  11/14/73           01  VO-02315                                                                       28.90
INVCE   22441  11/14/73           01  VO-02380                                                                      137.15
INVCE   32450  11/14/73           01  VO-C2380                                                                      144.47
INVCE   12441  11/14/73           01  VO-02380                                                                      178.87
INVCE   22441  11/14/73           01  VO-02445                                                                      370.46
INVCE   22440  11/14/73           01  VO-02504                                                                      529.80
INVCE   12440  11/14/73           01  VO-02559                                                                    2,492.00
INVCE   22440  11/14/73           01  VO-02768                                                                    2,444.23
INVCE   32440  11/14/73           01  VO-02768                                                                    1,398.01
INVCE   12440  11/14/73           01  VO-02768                                                                      554.40
INVCE   12440  11/14/73           01  VO-02791                                                                    1,128.21
INVCE   12440  11/14/73           01  VO-02825                                                                      159.06
INVCE   32440  11/14/73           01  VO-02825                                                                      327.42
INVCE   32440  11/14/73           01  VO-C2927                                                                       81.17
INVCE   22440  11/14/73           01  VO-02995                                                                      690.00
INVCE   32440  11/14/73           01  VO-C2995                                                                      400.80
INVCE   22440  11/14/73           01  VO-03015                                                                      949.02
INVCE   12440  11/14/73           01  VO-03015                                                                    2,556.29
INVCE   22441  11/14/73           01  VO-01000                                                                       10.00
INVCE   32450  11/14/73           01  VO-01000                                                                       10.00
```

REMITTANCE STATEMENT AND CHECK

PURPOSE:	To clear the outstanding obligation and to inform the recipient of the items being paid for.
FREQUENCY:	Normally, weekly.
SEQUENCE:	Check number.
DISTRIBUTION:	Vendor, Accounting (2).

10947

COMMUNITY HIGH SCHOOL DISTRICT 88, VILLA PARK, DU PAGE COUNTY, ILLINOIS 60181

VENDOR INV. NO.	PURCHASE ORD. NO.	DESCRIPTION	INVOICE DATE	ACCT. CODE		AMOUNT
[illegible]	[illegible]		[illegible]	[illegible]		4.10
VENDOR NO. [illegible]		DATE ISSUED	[illegible]		TOTAL AMOUNT	4.10

COMMUNITY HIGH SCHOOL DISTRICT 88
VILLA PARK, DU PAGE COUNTY, ILLINOIS 60181

70-598/719

No.10947

EDUCATION FUND

PAY EXACTLY *********4 DOLLARS AND 10 CENTS
TO THE ORDER OF

DATE [illegible]
AMOUNT $********4.10

ADVANCE SCREEN PRINTING [illegible]
400 N NOBLE ST
CHICAGO IL [illegible]

NON NEGOTIABLE

ELMHURST NATIONAL BANK
Elmhurst, Illinois

EXHIBIT VII D-L

21881 - ACCURATE BUSINESS CONTROLS OF NORTHERN ILLINOIS

PAYMENT REGISTER

PURPOSE: To provide a permanent record of all payments made to vendors and others.

After corrections are made to the Unpaid Invoice File, checks or warrants may be printed and the final Payment Register run. On this copy, check or warrant numbers are printed in the Payment Reference column instead of the relative record numbers. Also, the full vendor name and address are listed: however, this option is used only on the preliminary register.

FREQUENCY: Normally, weekly. Whenever checks are written.

SEQUENCE: Vendor within fund (i.e. check number).

DISTRIBUTION: Accounting.

EXHIBIT VII D-M

```
COMM HIGH SCHOOL DIST 33     EDUCATION   P A Y M E N T   R E G I S T E R                  1973-74   11/01/73   PAGE    2

PAY-REFN A-S-N ORDER-NO BD MISC-REF VENDR-NO **** VENDOR NAME AND ADDRESS **** INVOICE-NBR/PAYMENT-DESC.   AMOUNT PAID
-+-------+------+---------+--+---------+-----------+---------------------------------+--------------------+------------
                                                                                 VENDOR TOTAL          112.29*

00-10650 40754  0-00000-01  0-00000 VO-01939 COMMUNITY HIGH SCHOOL                                     788.00
00-10650 40754  0-00000-01  0-00000 VO-01939 COMMUNITY HIGH SCHOOL                                      27.00
                                                                                 VENDOR TOTAL          815.00*

00-10651 33241 PO-30471-01 IC-03935 VO-01991 CONSUMERS UNION                                             4.00
                                                                                 VENDOR TOTAL            4.00*

00-10652 34543  0-00000-01  0-00000 VO-01996 CONTEMPORARY FILMS                                         15.75
                                                                                 VENDOR TOTAL           15.75*

00-10653 40760  0-00000-01  0-00000 VO-02037 CORROON   BLACK OF ILLINOIS INC                         1,819.00
                                                                                 VENDOR TOTAL        1,819.00*

00-10654 14140 PO-10364-01 IO-62827 VO-02065 CROFT EDUCATIONAL SERV                                    230.77
                                                                                 VENDOR TOTAL          230.77*

00-10655 33940 PO-30125-01 IO-64703 VO-02100 CUNNINGHAM REILLY INC                                     904.45
00-10655 20340 PO-20855-01 IO-01873 VO-02100 CUNNINGHAM REILLY INC                                      45.90
                                                                                 VENDOR TOTAL          950.35*

00-10656 13940 PO-10288-01  C-00000 VO-02130 DANCE MAGAZINE                                             12.00
                                                                                 VENDOR TOTAL           12.00*

00-10657 23040 PO-20770-01 IO-03866 VO-02375 DUPAGE AUTOMOTIVE SUPPLY                                   68.31
                                                                                 VENDOR TOTAL           68.31*

00-10658 12042 PO-10700-01 IC-24739 VO-02417 E AND R DEVELCPMENT CO                                     28.19
                                                                                 VENDOR TOTAL           28.19*

00-10659 20540 PO-20743-01 IO-03034 VO-02484 EFFICIENCY INC                                            308.00
                                                                                 VENDOR TOTAL          308.00*

00-10660 01164  0-00000-01  0-00000 VO-02485 EDUCATORS PROGRESS SERV                                     9.70
00-10660 10640 PO-10731-01  C-00000 VO-02485 EDUCATORS PROGRESS SERV                                    29.75
                                                                                 VENDOR TOTAL           39.45*

00-10661 52140  0-00000-01 IO-48633 VO-02635 FAIRCHILD SERVICE                                         594.00
                                                                                 VENDOR TOTAL          594.00*

00-10662 19240 PO-10126-01 IO-70490 VO-02653 FEARON PUBLISHERS INC                                      74.66
                                                                                 VENDOR TOTAL           74.66*

00-10663 32041  0-00000-01  0-00000 VO-02706 FILMS INCORPORATED                                         33.50
                                                                                 VENDOR TOTAL           33.50*

00-10664 13540 PO-10363-01  C-00000 VO-02725 CARL FISCHER INC                                          421.79
                                                                                 VENDOR TOTAL          421.79*

00-10665 53750  0-00000-01  0-00000 VO-02876 FLOYD GANZER                                              253.00
```

TREASURER'S REPORT/LIST OF BILLS

PURPOSE: To provide a means of matching the EPIC data with the Treasurer's normal cash record and reconciling with the bank statements. This data also is reported directly to the School Board.

FREQUENCY: Whenever invoices are paid. Normally, weekly.

SEQUENCE: Vendor within fund.

DISTRIBUTION: Treasurer, Business Office, School Board.

EXHIBIT VII D-N

COMMUNITY HIGH SCHOOL DISTRICT 88 - CHECK REGISTER

FUND	DATE	VENDOR	CHECK	DESCRIPTION	AMOUNT
10	11/15/73	7516362	0011467	MR MRS BERT COOPER	21.95
10	11/15/73	7519053	0011468	MR MRS L. DAVENPORT	31.75
10	11/15/73	7532547	0011469	MR MRS F GRUBER	35.80
10	11/15/73	7565112	0011470	MR MRS ROBERT PARBS	18.85
10	11/15/73	7569000	0011471		9.00
10	11/15/73	7570450	0011472	MRS. IRENE J. REDA	24.55
10	11/15/73	7580517	0011473	MR MRS JOE SKINNELL	31.00
10	11/15/73	7587615	0011474	MR MRS WILLIAM THONN	4.50
10	11/15/73	7608301	0011475	MR MRS ROBERT BOWMAN	22.20
10	11/15/73	7638171	0011476	MR WILLIAM HUSTED	35.50
10	11/15/73	7655245	0011477	MRS PATRICIA RYAN	13.25
10	11/15/73	7791750	0011478	MR MRS JOHN VOLPERT	22.35
					150,121.77

BUILDING FUND

FUND	DATE	VENDOR	CHECK	DESCRIPTION	AMOUNT
21	11/15/73	V001473	0011479	BROWNS INDUSTRIAL UNIFORM	1,684.89
21	11/15/73	V003025	0011480	W W GRAINGER INC	60.02
21	11/15/73	V003026	0011481	W W GRAINGER INC	128.94
21	11/15/73	V004509	0011482	MOBIL OIL CORPORATION	425.28
21	11/15/73	V005017	0011483	OK PAPERS INC	61.96
21	11/15/73	V005925	0011484	SOUKUPS HARDWARE STORE	235.00
21	11/15/73	V008585	0011485	COMMUNITY HIGH SCHOOL	9.40
21	11/15/73	V008589	0011486	COMMUNITY HIGH SCHOOL	85.04
21	11/15/73	V009336	0011487	BARBARA DEAN	2.25
21	11/15/73	V009337	0011488	ALFRED KEENAN	2.25
21	11/15/73	V009355	0011489	GARY WILLIS	14.47
					2,709.50 JW 11-16 73

TRANSPORTAION FUND

FUND	DATE	VENDOR	CHECK	DESCRIPTION	AMOUNT
40	11/15/73	V000816	0011490	ATLANTIC RICHFIELD CO	2,140.08
40	11/15/73	V004047	0011491	JOHN B LEITCH	24.80
40	11/15/73	V004511	0011492	MOBIL OIL CORPORATION	88.10
40	11/15/73	V008593	0011493	COMMUNITY HIGH SCHOOL	100.00
					2,352.98 jm 11-16 73

ACTIVITY

FUND	DATE	VENDOR	CHECK	DESCRIPTION	AMOUNT
89	11/15/73	V000185	0011494	ALEXANDER LUMBER CO	9.24
89	11/15/73	V000817	0011495	AUDIO BRANDON	53.00
89	11/15/73	V001570	0011496	R J CALDWELL	17.50
89	11/15/73	V001879	0011497	COCA COLA BOTTLING CO	130.00
89	11/15/73	V002816	0011498	SAMUEL FRENCH	164.27
89	11/15/73	V002899	0011499	GENERAL BINDING CORP	30.34
89	11/15/73	V004244	0011500	MAINE SOUTH HIGH SCHOOL	3.00
89	11/15/73	V004506	0011501	MINNESOTA FABRICS	77.56
89	11/15/73	V004606	0011502	JULIE MOTTYS	55.07
89	11/15/73	V005210	0011503	PFUND CLINT FLORISTS	15.00
89	11/15/73	V005753	0011504	SCHWEPPE SONS	146.51

ENCUMBRANCE LIQUIDATION REGISTER

PURPOSE:	To provide accounting personnel with the detail necessary to reconcile the encumbrance and expedite accounts.
FREQUENCY:	Whenever invoices are paid. Normally, weekly.
SEQUENCE:	Purchase order within vendor.
DISTRIBUTION:	Accounting.

EXHIBIT VII D-P

```
                           ENCUMBRANCE LIQUIDATION REGISTER                         PAG    1
    VEND-NO          ORD-NO      BO      PAY-REF            ORIG              PAID           DIFF

ORDR PO-01013 [illegible] 01 NOT IN FILE

ORDR PO-01025 BO 01 NOT IN FILE

ORDR PO-01028 BO 01 NOT IN FILE
        VO-00317     PO-02096    01     00-11495           53.10             53.01            0.0
        VO-02481     PO-10065    01     00-11251          995.95            984.04           11.9
        VO-01669     PO-10069    01     00-11227           32.10             36.10           -4.0
        VO-01290     PO-10070    01     00-11219          161.15            175.15          -14.0
        VO-03991     PO-10076    01     00-11387           20.25             14.08            6.1
        VO-01575     PO-10090    01     00-11228          254.97            262.63           -7.6
                     PO-10085    01                     1,083.19          1,085.89           -2.7
        VO-01290     PO-10104    01     00-11213           66.12             70.97           -4.8
        VO-02431     PO-10108    01     00-11251          186.20            161.65           24.5
        VO-01260     PO-10196    01     00-11218            6.95              6.95            0.0
        VO-05191     PO-10247    01     00-11318          897.[illegible]   899.00           -2.0
        VO-06003     PO-10260    01     00-11346          131.10            139.85           -7.7
        VO-00158     PO-10273    01     00-11209          323.75            340.30          -16.5
                     PO-10313    01                       194.25            204.75          -10.5
        VO-09308     PO-10376    01     00-11423          184.45            184.45            0.0
        VO-01473     PO-10422    01     00-11479        1,659.82          1,684.89          -25.0
        VO-05917     PO-10440    01     00-11341           37.85             38.15           -0.3
        VO-06212     PO-10466    01     00-11352          600.00            635.56          -35.5
        VO-03695     PO-10469    01     00-11293           13.50             26.60          -13.1
        VO-04509     PO-10508    01     00-11482          357.00            425.29          -68.2

ORDR PO-10512 BO 01 NOT IN FILE
        VO-06370     PO-10548    01     00-11359           15.00             13.20            1.8
        VO-01260     PO-10577    01     00-11213           38.95             37.05            1.9
        VO-06370     PO-10600    01     00-11358           35.00             41.90           -6.9
        VO-01669     PO-10634    01     00-11227           40.00             30.44            9.5
        VO-03025     PO-10647    01     00-11480           24.95             60.02          -35.0
        VO-06370     PO-10658    01     00-11358           30.00             32.65           -2.6

ORDR PO-10790 BO 01 NOT IN FILE

ORDR PO-10794 BO 01 NOE IN FILE

ORDR PO-10849 BO 01 NOT IN FILE

ORDR PO-10870 BO 01 NOT IN FILE

ORDR PO-10889 BO 01 NOT IN FILE

ORDR PO-10901 BO 01 NOT IN FILE
```

TRANSACTION REGISTER

PURPOSE: To permit accounting personnel to validate the account master file updating activity, and to provide an audit trail. The Transaction Register is printed by the program QB10--Update Account Master File with Transactions--to reflect the old and new status of Account Master records including updating transactions.

The encumbrances shown are re-encumbered accounts derived from orders outstanding at the time of the report. Quantity, Working Budget, and Ledger Balance are updated from pertinent transactions in the Transaction file. Available Balance is computed by algebraically adding ledger balances, encumbrances, and working budgets.

FREQUENCY: Monthly.

SEQUENCE: Account serial number (ASN) within location.

DISTRIBUTION: Accounting, Principal's Office.

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COMM HIGH SCHOOL DIST 85          T R A N S A C T I O N   R E G I S T E R          1975-76   07/31/75   PAGE    8

SOURCE ORDER-NO/DD VENDR-NO PAY-REF# MISC-REF     QUANTITY    WORKING BUDGET LEDGER BALANCE  ENCUMBRANCES  AVAIL. BALANCE
------+-------------+----------+----------+---------------+---------------+---------------+---------------+--------------

                          NEW BALANCES          0          3,738.00-          43.73            0.00        3,694.27-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-VOCATIONAL PROGRAMS-PERSONAL AND PUBLIC SERVICES-SUPPLIES-SUPPLIES-TEXTB
                                                             10-500-00-4000-4400-4440-4000-4000-4200-10-2800
OOKS-YORK HIGH SCHOOL-HOME ECONOMICS
ASN 12844                 PRIOR BALANCES        0            328.00-           0.00            0.00          328.00-
INVCE         VO-04233 00-08762                                                8.33                            8.33
INVCE         VO-04488 00-08772 10-00001                                       6.30                            6.30
                          NEW BALANCES          0            328.00-          14.63            0.00          313.37-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-SALARIES-CERTIFICATED - TEMPORARY-SUBSTITUT
                                                             10-500-00-4000-4100-4130-1000-1120-1122-10-2900
E - TUTOR-YORK HIGH SCHOOL-HOST ACCOUNTS
ASN 12915                 PRIOR BALANCES        0         33,000.00-           0.00            0.00       33,000.00-
PAYROL                                                                       142.56                          142.56
PAYROL                                                                        97.02                           97.02
PAYROL                                                                       142.56                          142.56
PAYROL                                                                        97.02                           97.02
PAYROL
                          NEW BALANCES          0         33,000.00-         479.16            0.00       32,520.84-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-REPAI
                                                             10-500-00-4000-4100-4130-3000-3000-3230-10-2900
RS AND MAINTENANCE-YORK HIGH SCHOOL-HOST ACCOUNTS
ASN 12931                 PRIOR BALANCES        0          9,000.00-           0.00            0.00        9,000.00-
INVCE         VO-00945 00-08636                                               17.50                           17.50
                          NEW BALANCES          0          9,000.00-          17.50            0.00        8,982.50-

EDUCATIONAL FUND-EXPENDITURES-VOC. ED. - DISADV. AND HNDCPD.-INSTRUCTION-VOCATIONAL PROGRAMS-VOCATIONAL PROGRAMS-SUPPLIE
                                                             10-500-24-4000-4400-4400-4000-4000-4100-10-2900
S-SUPPLIES-GENERAL SUPPLIES-YORK HIGH SCHOOL-HOST ACCOUNTS
ASN 12940                 PRIOR BALANCES        0          2,200.00-           0.00            0.00        2,200.00-
INVCE         VO-08193 00-08869                                              361.17                          361.17
                          NEW BALANCES          0          2,200.00-         361.17            0.00        1,838.83-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-VOCATIONAL PROGRAMS-INDUSTRIAL ORIENTED OCCUPATIONS-PURCHASED SERVICES-P
URCHASED SERVICES-STAFF TRAVEL-YORK HIGH SCHOOL-INDUSTRIAL ARTS   10-500-00-4000-4400-4450-3000-3000-3320-10-3000
ASN 13034                 PRIOR BALANCES        0               0.00           0.00            0.00            0.00
INVCE         VO-08197 00-08868                                               23.70                           23.70
                          NEW BALANCES          0               0.00          23.70            0.00           23.70

EDUCATIONAL FUND-EXPENDITURES-FEE CARDS-INSTRUCTION-VOCATIONAL PROGRAMS-INDUSTRIAL ORIENTED OCCUPATIONS-SUPPLIES-SUPPLIE
                                                             10-500-81-4000-4400-4450-4000-4000-4100-10-3000
S-GENERAL SUPPLIES-YORK HIGH SCHOOL-INDUSTRIAL ARTS
ASN 13041                 PRIOR BALANCES        0          5,492.00-           0.00            0.00        5,492.00-
INVCE  PO-10524 01 VO-03068 00-08712 10-27443                                 60.00                           60.00
INVCE  PO-10190 01 VO-05815 00-05820 10-94631                                 22.95                           22.95
                          NEW BALANCES          0          5,492.00-          82.95            0.00        5,409.05-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-SUPPLIES-SUPPLIES-GENERAL SUPPLIES-YORK HIG
                                                             10-500-00-4000-4100-4130-4000-4000-4100-10-3100
H SCHOOL-LANGUAGE
ASN 13140                 PRIOR BALANCES        0          1,738.00-           0.00            0.00        1,738.00-
INVCE  PO-10546 01 VO-08187 00-03861                                         220.32                          220.32
                          NEW BALANCES          0          1,738.00-         220.32            0.00        1,517.68-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-SUPPORT-STAFF SUPPORT-LIBRARY SERVICE-SALARIES-CERTIFICATED - REGULAR-SERVICES-YORK
                                                             10-500-00-5000-5200-5232-1000-1110-1118-10-3200
HIGH SCHOOL-LIBRARY
```

EXHIBIT VI D-R

AUTOMATIC BUDGET ADJUSTMENT REPORT--TRIGGERED

PURPOSE: To provide a record of automatic (triggered) budget transfers which have been made by program QB12.

FREQUENCY: Monthly.

SEQUENCE: ASN of the receiving budget.

DISTRIBUTION: Accounting.

EXHIBIT VII D-S,T

```
COMM HIGH SCHOOL DIST 88        AUTOMATIC BUDGET ADJUSTMENT REPORT- TRIGGERED         1973-74   11/14/73   PAGE    1

                                              OLD WRKNG BDGT      OLD AVAIL BAL       AMT TRANSFERRD      NEW WRKNG BDGT
++++.++++++++++-----++++++++++++-----++++++++---------------++++++++----------------++++++----------------++++++++-----------
EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-REPAI
                                                                 10-500-0C-4000-4100-4130-3000-3000-3230-10-3400
RS AND MAINTENANCE-YORK HIGH SCHOOL-MATHEMATICS
COVERED A-S-N 13431 HOST A-S-N 12931          .00               570.00             570.00-             570.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-REPAI
                                                                 10-500-00-4000-4100-4130-3000-3000-3230-20-3500
RS AND MAINTENANCE-WILLOWBROOK HIGH SCHOOL-MUSIC
COVERED A-S-N 23531 HOST A-S-N 22931          .00               915.00             915.00-             915.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-REPAI
                                                                 10-500-00-4000-4100-4130-3000-3000-3230-20-3900
RS AND MAINTENANCE-WILLOWBROOK HIGH SCHOOL-PHYSICAL EDUCATION
COVERED A-S-N 23931 HOST A-S-N 22931          .00                45.00              45.00-              45.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-REPAI
                                                                 10-500-00-4000-4100-4130-3000-3000-3230-30-3400
RS AND MAINTENANCE-ADDISON TRAIL HIGH SCHOOL-MATHEMATICS
COVERED A-S-N 33431 HOST A-S-N 32931          .00               109.00             109.00-             109.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-RENTA
                                                                 10-500-00-4000-4100-4130-3000-3000-3250-10-3400
LS-YORK HIGH SCHOOL-MATHEMATICS
COVERED A-S-N 13432 HOST A-S-N 12932          .00               110.00             110.00-             110.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-RENTA
                                                                 10-500-00-4000-4100-4130-3000-3000-3250-20-2000
LS-WILLOWBROOK HIGH SCHOOL-ENGLISH
COVERED A-S-N 22032 HOST A-S-N 22932          .00                11.00              11.00-              11.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-RENTA
                                                                 10-500-00-4000-4100-4130-3000-3000-3250-20-3400
LS-WILLOWBROOK HIGH SCHOOL-MATHEMATICS
COVERED A-S-N 23432 HOST A-S-N 22932          .00               787.00             787.00-             787.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-RENTA
                                                                 10-500-00-4000-4100-4130-3000-3000-3250-20-3900
LS-WILLOWBROOK HIGH SCHOOL-PHYSICAL EDUCATION
COVERED A-S-N 23932 HOST A-S-N 22932          .00                44.00              44.00-              44.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-RENTA
                                                                 10-500-00-4000-4100-4130-3000-3000-3250-30-3400
LS-ADDISON TRAIL HIGH SCHOOL-MATHEMATICS
COVERED A-S-N 33432 HOST A-S-N 32932          .00               484.00             484.00-             484.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-STAFF
                                                                 10-500-00-4000-4100-4130-3000-3000-3320-20-3900
 TRAVEL-WILLOWBROOK HIGH SCHOOL-PHYSICAL EDUCATION
COVERED A-S-N 23934 HOST A-S-N 22930          .00                17.00              17.00-              17.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-STAFF
                                                                 10-500-00-4000-4100-4130-3000-3000-3320-30-3100
 TRAVEL-ADDISON TRAIL HIGH SCHOOL-LANGUAGE
COVERED A-S-N 33134 HOST A-S-N 32930          .00               194.00             194.00-             194.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-STAFF
                                                                 10-500-00-4000-4100-4130-3000-3000-3320-30-3400
 TRAVEL-ADDISON TRAIL HIGH SCHOOL-MATHEMATICS
COVERED A-S-N 33434 HOST A-S-N 32930          .00                48.00              48.00-              48.00-

EDUCATIONAL FUND-EXPENDITURES-LOCAL-INSTRUCTION-REGULAR PROGRAMS-HIGH SCHOOL-PURCHASED SERVICES-PURCHASED SERVICES-STAFF
                                                                 10-500-00-4000-4100-4130-3000-3000-3320-30-3900
 TRAVEL-ADDISON TRAIL HIGH SCHOOL-PHYSICAL EDUCATION
```

BUDGET COMPARISON--HISTORY AND PROJECTED YEARS

PURPOSE:	To provide school administration with history and projection showing the trends of expenditures by account.
FREQUENCY:	This report and program (QB17) have not yet been implemented by District 88. Hence, no frequency has been established.
SEQUENCE:	No sequence has been established--six are available.
DISTRIBUTION:	No distribution has been established.

EXHIBIT VII D-V

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[illegible] HIGH SCHOOL DIST [illegible]      [illegible] COMPARISONS - HISTORICAL AND PROJECTED YEARS       1-00-00   03/29/78   PAGE    2
YEAR = [illegible], SIZE = STANDARD, SUMMARIZATION = 11, LEVELS =    1  2  3  4  5  6  7  8  9 10 11

LV-A/C  TTL,FISC,ACTUAL 03-03 ACTUAL 04-04 ACTUAL 05-05 [illegible] 06-06 BUDGTD 07-07 PRJCTD 07-07 PRJCTD 08-08 PRJCTD 09-09
--------+----------+----------+-----------+-------------+-----------+-----------+------------+------------+-----------

EDUCATIONAL FUND-ASSETS-LOCAL-CURRENT ASSETS-CURRENT ASSETS-OTHER ASSETS-N A-N A-
                                                                   10-100-00-0100-0100-0199-9000-9000-9000-40
 N A-DISTRICT WIDE
11-9000 N A             0          0          0                     0
10-40    DISTRICT       0          0          0          0          0          0          0          0
09-9000 N A             0          0          0          0          0          0          0          0
08-9000 N A             0          0          0          0          0          0          0          0
07-9000 N A             0          0          0          0          0          0          0          0
06-0199 OTHER ASS       0          0          0          0          0          0          0          0
05-0100 CURRENT A       0          0          0          0          0          0          0          0
04-0100 CURRENT A       0          0          0          0          0          0          0          0
03-00   LOCAL           0          0          0          0          0          0          0          0
02-100  ASSETS          0          0          0          0          0          0          0          0

EDUCATIONAL FUND-LIABILITIES-LOCAL-CURRENT LIABILITIES-CURRENT LIABILITIES-ACCOUNTS PAYABLE-
                                                                   10-200-00-0400-0400-0402-9000-9000-9000-40
 N A-N A-N A-DISTRICT WIDE
11-9000 N A             0          0          0                     0
10-40    DISTRICT       0          0          0          0          0          0          0          0
09-9000 N A             0          0          0          0          0          0          0          0
08-9000 N A             0          0          0          0          0          0          0          0
07-9000 N A             0          0          0          0          0          0          0          0
06-0402 ACCOUNTS        0          0          0          0          0          0          0          0

EDUCATIONAL FUND-LIABILITIES-LOCAL-CURRENT LIABILITIES-CURRENT LIABILITIES-TAX WARRENTS PAYABLE-
                                                                   10-200-00-0400-0400-0407-9000-9000-9000-40
 N A-N A-N A-DISTRICT WIDE
11-9000 N A             0          0          0                     0
10-40    DISTRICT       0          0          0          0          0          0          0          0
09-9000 N A             0          0          0          0          0          0          0          0
08-9000 N A             0          0          0          0          0          0          0          0
07-9000 N A             0          0          0          0          0          0          0          0
06-0407 TAX WARRE       0          0          0          0          0          0          0          0

EDUCATIONAL FUND-LIABILITIES-LOCAL-CURRENT LIABILITIES-CURRENT LIABILITIES-TAX NOTES PAYABLE-
                                                                   10-200-00-0400-0400-0409-9000-9000-9000-40
 N A-N A-N A-DISTRICT WIDE
11-9000 N A             0          0          0                     0
10-40    DISTRICT       0          0          0          0          0          0          0          0
09-9000 N A             0          0          0          0          0          0          0          0
08-9000 N A             0          0          0          0          0          0          0          0
07-9000 N A             0          0          0          0          0          0          0          0
06-0409 TAX NOTES       0          0          0          0          0          0          0          0

EDUCATIONAL FUND-LIABILITIES-LOCAL-CURRENT LIABILITIES-CURRENT LIABILITIES-LOAN FROM WORKING CASH-
                                                                   10-200-00-0400-0400-0434-9000-9000-9000-40
 N A-N A-N A-DISTRICT WIDE
11-9000 N A             0          0          0                     0
10-40    DISTRICT       0          0          0          0          0          0          0          0
09-9000 N A             0          0          0          0          0          0          0          0
08-9000 N A             0          0          0          0          0          0          0          0
07-9000 N A             0          0          0          0          0          0          0          0
06-0434 LOAN FROM       0          0          0          0          0          0          0          0
```

BUDGET REPORT - CURRENT YEAR

PURPOSE: To provide administrators with information concerning expenditures and encumbrances against budgeted accounts.

FREQUENCY: Monthly.

SEQUENCE (S): This report is produced in several different versions:

(1) Full detail by object within department by location (Sequence #1).

(2) Full detail in standard sequence (Sequence "S").

(3) Summary data in standard sequence (Sequence #2).

DISTRIBUTION: The different sequences described above are distributed as follows:

(1) Department chairmen and others with direct budget responsibility, Accounting, School Principals.

(2) Accounting.

(3) Board of Education.

BUDGET REPORT - CURRENT YEAR
SEQ = 5 ,REPT LEV 09 ACCT LV 11

[illegible] HIGH SCHOOL DIST 88 FOR THE PERIOD ENDING 09/30/73 PAGE 55
EDUCATIONAL FUND

EXPENDITURES

[illegible] 1

EXHIBIT VII D-X

******* A C C O U N T ********** - - - CODE D E S C R I P T I O N		ORIGINAL BUDGET	WORKING BUDGET	CURRENT MONTH	YEAR TO DATE	ENCUMBRANCE	UNENCUMBERED BALANCE
	INSTRUCTION						
	REGULAR PROGRAMS						
	HIGH SCHOOL						
	SALARIES						
	CERTIFICATED - REGULAR						
	TEACHING						
	YORK HIGH SCHOOL						
10210	ART	51,000-	51,000-	3,831.82	3,831.82		47,168.18-
12010	ENGLISH	454,700-	454,700-	38,085.96	38,085.96		416,614.04-
13110	LANGUAGE	157,000-	157,000-	12,924.24	12,924.24		144,075.76-
13410	MATHEMATICS	271,400-	271,400-	22,250.20	22,250.20		249,149.80-
13510	MUSIC	56,000-	56,000-	4,249.96	5,390.48		50,609.52-
13910	PHYSICAL EDUCATION	321,200-	321,200-	27,125.96	27,125.96		294,074.04-
14410	SCIENCE	269,200-	269,200-	22,441.90	22,441.90		246,758.10-
14510	SOCIAL STUDIES	233,800-	233,800-	19,326.58	19,326.58		214,473.42-
	YORK HIGH SCHOOL TOTAL	1,814,300-	1,814,300-	150,236.62	151,377.14		1,662,922.86-
	WILLOWBROOK HIGH SCHOOL						
20210	ART	79,125-	79,125-	6,459.60	6,459.60		72,665.40-
22010	ENGLISH	393,700-	393,700-	31,922.45	31,922.45		361,777.55-
23110	LANGUAGE	99,000-	99,000-	7,531.14	7,531.14		91,468.86-
23410	MATHEMATICS	212,400-	212,400-	17,764.72	17,764.72		194,635.28-
23510	MUSIC	46,000-	46,000-	3,459.58	4,285.76		41,714.24-
23910	PHYSICAL EDUCATION	260,300-	260,300-	22,161.90	22,161.90		238,138.10-
24410	SCIENCE	199,600-	199,600-	16,378.98	16,378.98		183,221.02-
24510	SOCIAL STUDIES	186,000-	186,000-	15,423.10	15,423.10		170,576.90-
	WILLOWBROOK HIGH SCHOOLTOTAL	1,476,125-	1,476,125-	121,081.47	121,927.65		1,354,197.35-
	ADDISON TRAIL HIGH SCHOOL						
30210	ART	38,200-	38,200-	3,269.16	3,269.16		34,930.84-

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BUDGET REPORT - CURRENT YEAR                  COMM HIGH SCHOOL DIST 88    FOR THE PERIOD ENDING          09/30/73    PAGE   14
SEQ = 1 ,REPT LEV 02 ,LOW LEV 12              YORK HIGH SCHOOL

* * * * * * * A C C O U N T * * * * * * * * * *   ORIGINAL     WORKING       CURRENT                                     UNENCUMBERED
CODE  D E S C R I P T I O N                         BUDGET       BUDGET        MONTH      YEAR TO DATE    ENCUMBRANCE       BALANCE

    ATTENDANCE AND SCHEDULING
      EXPENDITURES
        SUPPORT
          PUPIL SUPPORT
            ATTENDANCE AND SCHED. SERVICES
              SALARIES
                CERTIFICATED - REGULAR
                  DIRECTOR - SUPERVISOR
                    LOCAL
10511                 EDUCATIONAL FUND                 7,900-       7,900-        642.30         642.30                         7,257.70-

                    LOCAL               TOTAL          7,900-       7,900-        642.30         642.30                         7,257.70-

                  DIRECTOR - SUPERVISOR TOTAL          7,900-       7,900-        642.30         642.30                         7,257.70-

                  SERVICES
                    LOCAL
10520                 EDUCATIONAL FUND                73,500-      73,500-      6,074.74       6,074.74                        67,425.26-

                    LOCAL               TOTAL         73,500-      73,500-      6,074.74       6,074.74                        67,425.26-

                  SERVICES              TOTAL         73,500-      73,500-      6,074.74       6,074.74                        67,425.26-

                CERTIFICATED - REGULAR  TOTAL         81,400-      81,400-      6,717.04       6,717.04                        74,682.96-

                CERTIFICATED - C.T. - ADD. COMP.
                  SERVICE
                    LOCAL
10512                 EDUCATIONAL FUND

                    LOCAL               TOTAL

                  SERVICE               TOTAL

                CERTIFICATED - C.T. - ADD. COMP.

                NON-CERT. - REGULAR
                  TEACHER AIDE - PARA PRO
                    LOCAL
10514                 EDUCATIONAL FUND                19,000-      19,000-        840.00         840.00                        18,160.00-

                    LOCAL               TOTAL         19,000-      19,000-        840.00         840.00                        18,160.00-

                  TEACHER AIDE - PARA PRO TOTAL       19,000-      19,000-        840.00         840.00                        18,160.00-

                  SECRETARY - CLERICAL
                    LOCAL
10513                 EDUCATIONAL FUND                 6,700-       6,700-      1,275.96       1,477.08                         5,222.92-

                    LOCAL               TOTAL          6,700-       6,700-      1,275.96       1,477.08                         5,222.92-
```

EXHIBIT VII D-X
(CONT'D)

EXPENDITURES

LOCAL

EXHIBIT VII D-X
CONT'

ACCOUNT	DESCRIPTION		ORIGINAL BUDGET	WORKING BUDGET	CURRENT MONTH	YEAR TO DATE	ENCUMBRANCE	UNENCUMBERED BALANCE
	INSTRUCTION							
	REGULAR PROGRAMS							
	SALARIES							
	CERTIFICATED - REGULAR							
	YORK HIGH SCHOOL		1,814,300-	1,814,300-	150,236.02	151,377.14		1,662,922.86-
	WILLOWBROOK HIGH SCHOOL		1,476,125-	1,476,125-	121,081.47	121,927.65		1,354,197.35-
	ADDISON TRAIL HIGH SCHOOL		1,080,500-	1,080,500-	88,552.36	89,477.36		991,022.64-
4.910	DISTRICT WIDE		98,695-	98,695-	10,367.12	10,909.82		87,785.18-
	CERTIFICATED - REGULAR	TOTAL	4,469,620-	4,469,620-	370,236.97	373,691.97		4,095,928.03-
	CERTIFICATED - TEMPORARY							
	YORK HIGH SCHOOL		33,000-	33,000-		336.28		32,663.72-
	WILLOWBROOK HIGH SCHOOL		29,000-	29,000-		27.00		28,973.00-
	ADDISON TRAIL HIGH SCHOOL		23,000-	23,000-		368.28		22,631.72-
	CERTIFICATED - TEMPORARY	TOTAL	85,000-	85,000-		731.56		84,268.44-
	CERTIFICATED - O.T. - ADD. COMP.							
	YORK HIGH SCHOOL							
	WILLOWBROOK HIGH SCHOOL							
	ADDISON TRAIL HIGH SCHOOL							
	CERTIFICATED - O.T. - ADD. COMP.AL							
	NON-CERT. - REGULAR							
	YORK HIGH SCHOOL		21,400-	21,400-	789.92	873.92		20,526.08-
	WILLOWBROOK HIGH SCHOOL		13,700-	13,700-	76.83	76.83		13,623.17-
	ADDISON TRAIL HIGH SCHOOL		13,600-	13,600-	380.90	380.90		13,219.10-
	NON-CERT. - REGULAR	TOTAL	48,700-	48,700-	1,247.65	1,331.65		47,368.35-
	SALARIES	TOTAL	4,603,320-	4,603,320-	371,484.62	375,755.18		4,227,564.82-
	EMPLOYEE BENEFITS							
	CERTIFICATED							
	YORK HIGH SCHOOL		32,900-	32,900-	2,928.00	2,928.00		29,972.00-

PAYROLL EDIT LIST

PURPOSE:	To provide a complete record and audit trail of all charges made to the payroll master file.
FREQUENCY:	Semi-monthly.
SEQUENCE:	Employee Number.
DISTRIBUTION:	Business Office.

NON-CERT 5/18/73 TRIAL

```
                                       COMMUNITY HIGH SCHOOL 083                                        PAGE    1
                                         PAYROLL EDIT LIST                          5/18/73
          FIELD                 PREVIOUS DATA               NEW DATA                          ERRORS


0306                            HARNEY ALBANO
          ADDRESS...................   823 S NORBURY               270 EL PASO LANE
          CITY......................   LOMBARD                     CAROL STREAM
          STATE.....................   IL                          IL
          ZIP CODE..................   60148                       60187

          NEW OR OLD EMPLOYEE NO...                                NEW EMPLOYEE
1366      LOCATION..................                               10
          EMPLOYEE NAME.............                               GERALDINE CHAPLIN
          ADDRESS...................                               436 N MICHIGAN
          CITY......................                               VILLA PARK
          STATE.....................                               IL
          ZIP CODE..................   00006                       60181
          SOCIAL SECURITY NUMBER...                                481-52-4719
          ACTIVITY CODE.............   00                          48
          SEX & MARITAL STATUS......   3                           4
          FEDERAL EXEMPTIONS........                               I
          STATE EXEMPTIONS..........
          PRIME PAY CODE............                               K
          TITLE.....................                               EXTRA CLERICAL HELP
          DATE HIRED................                               5/18/73

1519                                CHARLOTTE COLLINS-
          CURRENT DEDUCTION AA AMT     20.03                       .00

          NEW OR OLD EMPLOYEE NO...                                NEW EMPLOYEE
2793      LOCATION..................                               20
          EMPLOYEE NAME.............                               FRANCES E FESSENDEN
          SOCIAL SECURITY NUMBER...                                345-16-9641
          FEDERAL EXEMPTIONS........                               3
          STATE EXEMPTIONS..........                               3
          ACTIVITY CODE.............   00                          48
          SEX & MARITAL STATUS......   3                           4
          ADDRESS...................                               610 S OAKLAND
          CITY......................                               VILLA PARK
          STATE.....................                               IL
          ZIP CODE..................   00006                       60181
          DATE HIRED................                               5/18/73
          PRIME PAY CODE............                               K
          TITLE.....................                               CAFETERIA

          NEW OR OLD EMPLOYEE NO...                                NEW EMPLOYEE
3486      LOCATION..................                               10
          EMPLOYEE NAME.............                               CHRISTEL H HART
          ADDRESS...................                               4616 OAKWOOD AVE
```

EXHIBIT VII D-AA

PAYROLL RATE ADJUSTMENTS

PURPOSE: To provide a listing of any special pay during a pay period not covered in a contract.

FREQUENCY: Semi-monthly.

SEQUENCE: Employee Number.

DISTRIBUTION: Business Office.

EXHIBIT VII D-AA
(CONT'D)

COMMUNITY HIGH SCHOOL 308
RATE ADJUSTMENTS

5/18/7[illegible]

EMPLOYEE	GROSS	RATE	HOURS	HOURS X RATE	PAY CODE	O/T CODE	ACCOUNT	SICK HOURS	VACATION HOURS	ERRORS
BOBBY E TEMES 8368	7.96-				J		260.000.510			
WAYNE J TESMER 8380	200.00				K		301.026.510			
TONY THELE 8392	.00	1.25	5.00	6.25	K		641.484.510			
VERNA THON 8438	.00	2.50	28.00	70.00	J		621.222.510			
VERNA THON 8438	.00	2.85	4.75	13.54	J		621.222.510			
ROSE TICEI 8452	.00	2.50	30.50	76.25	J		622.222.510			
SANDRA TIRABASSI 8466	.00	2.25	29.00	63.00	J		460.000.510			
SANDRA TIRABASSI 8466	.00	2.25	8.00	18.00	J		460.000.510			
MARY TJEERDEMA 8472	110.25-				J		260.000.510			
DANIEL P TKACH 8474	.00	1.30	19.00	24.70	K		611.123.510			
MARY TONKIN 8501	180.00				N		120.000.512			
DAWN K VALENTA 8955	54.00				N		120.000.512			
BARBARA MAY VANDERGRIFT 8959	.00	3.00	26.25	78.75	K		682.801.510			
GILBERT R VAN METER 896[illegible]	31.64-				J		260.000.510			
JEAN LERAYNE VENELL 9004	.00	2.25	43.00	96.75	J		460.000.510			
VIRGINIA WACHENHEIM 9162	.00	2.65	3.00	7.95	K		641.411.510			
BARBARA R WEIS 9287	.00	1.95	28.00	54.60	J		621.222.510			

PAYROLL REGISTER

PURPOSE: To record details of all payroll amounts due - used for edit of payroll prior actual payment run, and for audit trail.

FREQUENCY: Semi-monthly

SEQUENCE: Employee Number.

DISTRIBUTION: Business Office.

```
                                        COMMUNITY HIGH SCHOOL 288
                                         ACTUAL PAYROLL REGISTER      10/19/72                    PAGE   31
                                           LOCATION    20

EMP      S A F  ST          PAY                                                                             TOTAL
NO. LOC X C FX  SX   HOURS  CODE       GROSS      ACCOUNT       DEDS    FIT      SIT  PENSION   FICA    IMRF   DEDS      NET        CHECK

CHARLES AGNEY
0189 20 1 43 2 3             1-3   R    601.33  120000514 DAA-  8.89 114.99    12.74   50.77     .00     .00  187.39    447.27      20250
                             2-3   R     33.33  120000519
                                     ---------
                                        634.66

JAMES W ALSTRIN
0255 20 1 43 3 4             1-3   R    695.91  120000514 DAA-  8.89 107.19    13.23   55.67     .00     .00  184.98    510.93      20251

RALPH J AMELIO
0367 20 1 43 3 3             1-3   R    680.16  120000514 DAA-  8.89 125.91    17.00   54.41     .00     .00  206.21    473.95      20252

CHESTER G ANDERSON
0396 20 1 43 2 4             1-3   R    695.91  120000514 DAA-  8.89 114.69    13.23   55.67     .00     .00  192.48    503.43      20253

LOWELL ANDERSON
0405 20 1 43 0 0             1-3   R    626.25  120000514 DAA-  8.89 112.97    15.66   50.10     .00     .00  212.62    413.63      20254
                                                          DDA- 25.00
                                                               ------
                                                               33.89

RONALD ANDERSON
0411 20 1 43 1 3             1-3   R    679.41  120000514 DAA-  6.97 116.13    12.86   54.35     .00     .00  230.31    449.10      20255
                                                          A21- 40.00
                                                               ------
                                                               46.97

ROBERT ANDREWSKI
0421 20 1 47 3 3             1-3   R    810.52  120000514 DAA-  8.89 176.01    20.77   76.48     .00     .00  282.15    673.82      20256
                             2-3   R    145.45  120000514
                                     ---------
                                        955.97

ROBERT ANGELICA
0425 20 3 43 0 [illegible]   1-3   R    490.58  120000514 DAA-  6.97  93.13    12.26   39.25     .00     .00  151.61    338.97      20257
```

EXHIBIT VII D-AB

CHECKS WRITTEN

PURPOSE:	To provide a list of payroll checks actually prepared.
FREQUENCY:	Semi-monthly.
SEQUENCE:	Check Number.
DISTRIBUTION:	Business Office.

EXHIBIT VII-D AC

COMMUNITY HIGH SCHOOL PAGE 2
CHECKS WRITTEN ON 09/20/73

CHECK NO.	AMOUNT	EMP. NO.	EMP. NAME
42879	138.98	4573	KYLE R JANSEN
42880	258.60	4580	MITCHELL J JARMULA
42881	246.29	4673	AUSTIN S JOHNSON
42882	256.92	4714	DAVID J JONES
42883	186.52	4768	CATHERINE JUGLE
42884	195.24	4815	BEVERLY KADEN
42885	140.48	4821	MARY KRIGER
42886	145.59	4830	DIANE M KARMIS
42887	173.90	4881	LOUISE BAKER KEMP
42888	80.02	4926	HORTENSE C KILTZ
42889	126.61	4945	MARY KING
42890	187.77	4959	MARGARET KIRBY
42891	258.60	4987	WILLIAM J KLOTZ
42892	131.85	5046	MARLICE KRONE
42893	162.46	5053	KAIA D KRUKOFF
42894	220.89	5155	MARY ANN LARSON
42895	264.29	5164	JOREN LAWRENCE
42896	238.75	5261	BURTON E LINDER
42897	90.65	5268	DOLORES DEL RIO LINK
42898	139.21	5398	ELEANOR M LYNCH
42899	292.53	5444	THOMAS J MALECKY
42900	182.70	5451	MELBA MANN
42901	132.44	5461	ELLEN MARIE MARION
42902	78.22	5463	MARY X MARCOTTE
42903	129.29	5504	THOMAS MATHIS
42904	37.12	5703	EVELYN M MIERZWA
42905	64.99	5719	DOROTHY MILLER
42906	73.78	5721	JEFF MILLER
42907	227.39	5733	VIRGINA MILLER
42908	79.19	5782	ESTHER MONTELEONE
42909	271.29	5822	ANTHONY MORECI
42910	296.39	5856	BESSIE MOSETICH
42911	15.58	5893	MARK A MULLINER
42912	221.90	6309	ELIZABETH M OEHLER
42913	86.54	6639	ELIZABETH ORGAN
42914	75.61	6960	KIMBERLY PEAKE
42915	69.19	6978	NELVA N PEILER
42916	104.53	7022	VIRGINIA PETERSON
42917	134.90	7026	CAROL L PIETRUSIAK
42918	164.59	7029	ARTHUR PETZ JR
42919	92.35	7074	GERTRUDE B PIERCE
42920	78.40	7100	BEATRICE L PLASS
42921	63.65	7146	MICHAEL J POTTS
42922	368.41	7172	JOSEPH A PRACHAR
42923	221.08	7192	GLORIA PRIEBE
42924	182.48	7199	ROSE MARIE PROSKEY
42925	35.74	7318	JOSEPH O RADCLIFFE
42926	97.14	7548	PEGGY ROGERS
42927	62.97	7549	PATRICIA ROGERS
42928	223.74	7560	CHARLOTTE E ROPKE
42929	203.30	7563	LAURA RONZHEIMER
42930	83.86	7564	MICHAEL W ROONEY
42931	85.01	7667	ANN RYLANDS

PAYROLL DISTRIBUTION

PURPOSE: To display the distribution of payroll changes to various accounts. This data also is prepared in punch-card form for re-entry into the EPIC system.

FREQUENCY: Semi-monthly.

SEQUENCE: Employee Number.

DISTRIBUTION: Business Office.

EXHIBIT VII D-AD

```
PAYROLL EXTRACT FOR EPIC - DISTRICT 88   09/20/73

 *  *  *  *  *  *  *  *  *  * I N P U T *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *  *
EMP      TOTAL                                                              MISCELLANEOUS    TOTAL
NO.      GROSS         FIT          SIT     PENSION        FICA        IMRF     AMOUNT CODE   DEDUCTS      NET PAY  CONTRACT        AMOUNT    PCT

 *   *   *  * O U T P U T *  *  *  *  *  *  *  *  *  *
           E M P L O Y E E                   B O A R D .
ASN        DEBIT       CREDIT          DEBIT      CREDIT    ASN

24810        .00
                                                                                                           1-22412        211.41 100.0000
0839     211.41       33.44         4.24        .00         .00      21.88                    59.56      151.85                  211.41 100.0000

22412    211.41                    25.71                  22422

                                                                                                           1-33910        391.16  72.0382
0861     542.99       92.98        13.57      43.44         .00        .00     5.91  AA                                 1-30310         18.45   3.3979
                                                                                                           1-30510        133.38  24.5640
                                                                                          155.90      387.09                  542.99 100.0000

33910    391.16                    12.50                  33920
30310     18.45
31910       .00
30510    133.38
                                                                                                           1-12412        125.28  98.9339
0865     126.63       15.34         3.17        .00         .00      13.11    10.00  DA                                 1-12412          1.35   1.0661
                                                                                           41.62       85.01                  126.63 100.0000

12412    125.28                    15.23                  12422
12412      1.35                      .16                  12422
                                                                                                           1-32010        417.92  61.3535
0869     681.17      148.12        17.03      54.49         .00        .00     5.91  AA                                 1-31410         91.74  13.4680
                                                                                                           1-31410         27.87   4.0983
                                                                                                           1-30510        143.64  21.0872
                                                                                          225.55      455.62                  681.17 100.0000

32010    417.92                    12.50                  32020
31410     91.74
31410     27.87
45310       .00
30510    143.64
                                                                                                           2-23610        370.00 100.0000
0878     370.00       44.28         7.17        .00         .00      38.30    14.31  AB   104.06      265.94                  370.00 100.0000

23610    370.00                    44.99                  23622
                                    9.00                  23621
                                                                                                           1-13110        530.95 100.0000
0899     530.95      103.65        12.23      42.48         .00        .00      .20  AA   158.56      372.39                  530.95 100.0000

13110    530.95                     6.50                  13120
                                                                                                           1-13010        429.91 100.0000
0903     429.91       48.07         7.02      34.39         .00        .00    32.04  AA   122.92      306.99                  429.91 100.0000

***** INVALID INS RATE *****
13010    429.91

0906     759.58      129.97        16.91      60.77         .00        .00     8.01  AA                         1-13410        759.58 100.0000
```

CUMULATIVE PAYROLL REGISTER

PURPOSE: To display year-to-date earnings information on each employee.

FREQUENCY: Semi-monthly.

SEQUENCE: Employee Number.

DISTRIBUTION: Business Office.

```
                                                                                                              PAGE   95
                                           COMMUNITY HIGH SCHOOL 088                        05/17/73
                                          CUMULATIVE PAYROLL REGISTER
                                               OF ALL EMPLOYEES                                              ERR
                                                                                                   TOTAL
EMP ACTY                           NC     TOTAL    DEDUCTIONS                                                 DEDS      NET  CODE
NO  CODE    HOURS  CONTRACT CHKS   GROSS    & ANNUITIES     F.I.T.     S.I.T.     PENSION      IMRF        FICA

                                                                                                            3.69    59.31
MICHAEL HARRISON              10                                 .00 Y-     .00 Y-     .00 Y-      .00 Y-     3.69
3484 48 R-  63.00  --------        Y-   63.00                        Q-     .00 F-     .00 M-      .00 Q-     3.69
        S-    .00          .00     F-   72.90              --------   --------   --------    --------    --------
        V-    .00  --------                                  63.00 Y-   63.00 Y-     .00 Y-      .00 Y-    63.00
                                                                   Q-   63.00 F-     .00 M-      .00 Q-    63.00
                                                                                A-     .00               I-      .00

                                                                                                           21.72   122.28
CHRISTEL H HART               10                               18.12 Y-    3.60 Y-     .00 Y-      .00 Y-      .00
3486 48 R-    .00  --------        Y-  144.00                        Q-    3.60 F-     .00 M-      .00 Q-      .00
        S-    .00          .00     F-  144.00              --------   --------   --------    --------    --------
        V-    .00  --------                                 144.00 Y-  144.00 Y-     .00 Y-      .00 Y-      .00
                                                                   Q-  144.00 F-     .00 M-      .00 Q-      .00
                                                                                A-     .00               I-      .00

                                                                                                          398.94  1829.64
HENRIETTA HARTLEY             30                              299.40 Y-   48.19 Y-     .00 Y-   251.35 Y-      .00
3492 44 R-    .00  --------        Y- 2428.58                        Q-   17.40 F-     .00 M-      .00 Q-      .00
        S-    .00          .00     F- 4792.88              --------   --------   --------    --------    --------
        V-    .00  --------                                2428.58 Y- 2428.58 Y-     .00 Y-  2428.58 Y-      .00
                                                                   Q- 1030.00 F-     .00 M-      .00 Q-      .00
                                                                                A-     .00               I- 2428.58

                                                                                                         1167.16  3167.11
KAREN J HARTMAN               10                              716.43 Y-   96.80 Y-  346.39 Y-      .00 Y-      .00
3493 43 R-    .00 1- 8800.00   5 Y- 4329.27 DAA-    7.54                 Q-   44.00 F-  598.31 M-      .00 Q-      .00
        S-    .00 2-  646.00   5 F- 7477.83                    --------   --------   --------    --------    --------
        V-    .00 --------                                 4329.27 Y- 4329.27 Y- 4329.27 Y-      .00 Y-      .00
                   9446.00                                         Q- 1967.85 F- 7477.83 M-      .00 Q-      .00
                  --------                                                      A-     .00               I-      .00
                  1- 6966.54
                  2-  511.29

                                                                                                         2255.62  4490.02
PHILLIP HARTWEG               10                             1125.74 Y-  157.19 Y-  539.66 Y-      .00 Y-      .00
3495 43 R-    .00 1-12232.00   5 Y- 6745.64 DAA-   48.03                 Q-   71.45 F-  948.80 M-      .00 Q-      .00
        S-    .00 2- 1410.00   5 F-12720.80 DDA-  385.00    --------   --------   --------    --------    --------
        V-    .00 3- 1076.00   5                             6745.64 Y- 6745.64 Y- 6745.64 Y-      .00 Y-      .00
                  --------                                         Q- 3066.20 F-11859.80 M-      .00 Q-      .00
                  14718.00                                                      A-  208.24               I-      .00
                  --------
                  1- 9683.54
                  2- 1116.25
                  3-  851.77
```

EXHIBIT VII D-AE

Exhibit VII - E-1

EPIC
Account Master File
Data Fields

Header Record

Current year account levels
Report sequences (5)
Levels encoded
Account type classification record pointers
Institution name
Off-set codes
File pointers
Fiscal year
Current year record pointers
Next year record pointers

Data Record

ASN
Current year account codes (12)
Next year account codes (12)
Data last updated
Automatic budget adjustment flag (2)
*Prior balances by month (35)
Current month-to-date balance
Prior balances by year (3)
Current year-to-date balance
*Accumulated quantities (non-numeric data) (2)
Outstanding encumbrances
Current year budgets - original
- adjusted
- work
- projected
*Next year budget
Current year record pointers
*Next year record pointers

* Not currently in use at District 88

Exhibit VII - E-2

EPIC Dictionary File
Data Fields

Header Record

Data last updated
Account level file limits
File pointers

Data Records

Key
Description (may be 9, 17 04 34
character in length)

Exhibit VII - E-3

EPIC Vendor File
Data Fields

Data Record

- Vendor number
- Vendor name and address (5 lines)
- Year-to-date amount
- Number of orders
- Last order data

Exhibit VII - E-4

EPIC Transaction and Invoice Files Data Fields

Header Record

File Pointers

Batch total to date
Institute/Fund codes
Institution name
Fund name
Bank number
Fiscal year

Data Records

Transaction	Invoices
Card codes -	Card codes -
Location	Institute
ASN	Fund
Order number	Order number
Vendor number	Vendor number
Miscellaneous Reference Number	Miscellaneous Reference number
Description	Description
Amount	Amount

Exhibit VII - E-5

EPIC Open Order File
Data Fields

Data Record

ASN
Order number

Order date
Vendor number
Miscellaneous reference number
Original order amount
Last payment reference
Total amount paid to date

Exhibit VII - E-6

Special ASN
Table for Payroll

Data Records

Pay classification
ASN
repeated as many times as needed
Percent

Exhibit VII - E-7

Payroll Master File
Key Data Fields

"G" Record

- Employee number
- Prime rate
- Various standard deduction fields
- 13 variable deductions
- Current regular hours
- Current overtime hours
- Current sick hours
- Current vacation hours
- Current gross total
- Current FIT
- Current SIT
- Current Pension
- Current FICA
- Current IMRF (Retirement Fund)
- Current Net
- Six Contracts, each containing:
  - Pay code
  - Regular or overload
  - Account number
  - Gross pay per payroll cycle
  - Total amount of contract
  - No. of checks to be prepared

"H" Record

Contains all year-to-date records

"J" Record

- Employee number
- Name
- Address
- Phone
- Eligibility dates
- Social security no.
- Location
- Department
- Pay classification and range

Payroll Master File (con'd.)

"J" Record (con'd.)

Pay date
Discipline
Title
Tenure
Various personal data
*15 fields for distribution of pay charged to contract #1, each containing.
    ASN
    Percentage

* These fields were added to permit the payroll to interface with EPIC. They were placed in the "J" record because there was not adequate space left in the "G" record.

Exhibit VII - F

LIST OF PROGRAMS AND THEIR FUNCTIONS

Program Identification	Program Title and Description of Functions Performed	Page
QB01	File Initialization and Header Record Creation Initialize file space to all blank record. Create file header records, and establish end-of-space pointer. Copy any file to a new space on disc, of a different size.	178
QB02	Dictionary Create Create Account Description Dictionary file. Update Dictionary file with new entries and deletions. Print Account Dictionary Code Book.	180
QB03	Account Master File Create Create the Account Master file. Update the Account Master file with additions and deletions. Reorganize to resequence the Account Master file.	181
QB04	Initialize Account Groupings Initialize Percent Distribution Grouping in Account Master file. Initialize for automatic budget adjustments in Account Master file. Update for new entries, changes, and deletions. Print percent distribution groupings report. Print automatic budget adjustments report.	186
QB05	Vendor File Create Create Vendor file. Update Vendor file with new entries and deletions. Regap vendor codes to make room for new insertions. Reorganize to resequence the Vendor file. Print the Vendor Code Book.	189
QB06	Transaction File Create Create and add new records to the Main Transaction file. Create and add new records to the Unpaid Invoice file.	192

Exhibit VII - F
(Continued)

		Page
QB07	Update Main Transaction file with Port-A-Punch budget. Update the Open Order file with a new order entered as Port-A-Punch encumbrances. Adjustment Cards.	N/A
QB08	Order File Create Create the Outstanding Order file. Add, replace and delete records in the Outstanding Order file. Delete records are flagged only, and will not be physically deleted except when the file is reorganized using QB09. Print the Outstanding Order File Report in order number sequence.	191
QB09	Liquidate Encumbrances Liquidate encumbrances by posting payments and completions of orders to the Outstanding Order file. Payments include checks/warrants produced by the Accounts Payable Subsystem, as well as payments drawn through manually written checks/warrants. Punch completion cards for orders on which payments are made, if the payments retire the unpaid balance of an order. All account breaks are summed for the entire order in considering a completion transaction. The predefined minimum order amount to be retained is also considered. Update the Vendor file for number and value of orders made for each vendor, when an order is deleted as complete. Print the encumbrance liquidation register. Print the Outstanding Order File Report in Vendor Number sequence. Reorganize the Open Order file, physically deleting all records flagged for deletion by earlier steps.	198
QB10	Update Account Master File Update the Account Master file with transactions. Print the transaction register. Punch a new Port-A-Punch Budget Master Card file.	206
QB11	Initialize and Update Official Budgets Originate a newly adopted budget in the Account Master file. The new budget affects original, adjusted, and working budget fields. Adjust a previously originated budget field only. Analyze differences between the current adjusted and working budgets, to determine the amounts of adjustments required. An output deck of punched cards is produced. The deck may be used later after official approvals are obtained, to adjust the budget.	187

Exhibit VII - F
(Continued)

		Page
QB12	Automatic Budget Adjustments Print automatic budget adjustments on a "requested" or a "triggered" basis. Produce transactions in the Main Transaction file, for subsequent updating of the working budget by program QB10. Print the automatic budget adjustment report.	208
QB13	Percent Distribution - Current Year Perform percent distributions on current year data. Produce transactions in the Main Transaction file for subsequent updating of budgets, ledger balances, and encumbrances in the Account Master file by program QB10.	N/A
QB14	Write Payment Register Write the payment register to account for checks/warrants to be produced later by the Accounts Payable Subsystem. The "audit" mode is used prior to writing the checks/warrants, and the "final" mode is used subsequently. Update the Unpaid Invoice file with changes resulting from a review of the "audit" mode register.	194
QB15	Write Warrants/Checks A negotiable check form is produced, with a remittance advice stub at the top. The user may adopt the check form as it exists in the program product, or he may modify the program to suit another format. Punch a check reconciliation card for each warrant/check printed.	196
QB16	Write Current Year Budget Reports Write Budget Reports for the current year. Sequence of the account master records may be any one of five predefined sequences of level rearrangements, or in the standard sequence where the levels are in their original order.	210
QB17	Month-To-Month Transition Project the current year ending budget balance. Project the next three future year ledger balances. Print the budget comparisons - prior, present and future years projections/ledger balances. May be printed in standard, or any of the five optional predefined sequences as in QB16.	212

Exhibit VII - F
(Continued)

Page

QB18 Create Line Item Budget File N/A

Create the Line Item Budget file. Update the Line Item Budget file with additions and deletions. Print the Line Item Budget file in budget authorization number sequence.

QB19 Trial Balance and Year-To-Date Transition 214

Print a trial balance of the Account Master file, suppressing any further functions if out of balance. Zero out the current year original, adjusted and working budgets. When coding so indicates, replace current year amounts with the next year budget amounts developed through the line item budget procedures. Shift the monthly history fields over one month, moving the current month-to-date field to the first prior month of history. Then zero out the current month-to-date field. Shift the yearly history fields over one year, moving the current year-to-date field to the first prior year of history. Offset each expenditure and revenue ledger balance to the appropriate offset account in the fund balance area of the account code structure. Zero out all expenditure and revenue accounts in the ledger balance fields as they are offset. Zero out the outstanding encumbrance fields. Move the "next year" account codes to the "current year" fields, doing the same for the sequence pointers. Perform the "next year" percent distribution operations, prorating all history data among group members which will continue in existence in the next year. Print the Percent Distribution Report. All accounts which have a zero percent for the new year will be tagged for deletion. All "next year" percent distribution group data will be eliminated from the record.

QB20 Print Account Code Book 184

Print the Account Code Book. This book contains an entry for each account in the Account Master file. It may be produced in any of the six sequences found in the Budget Report program, QB16, or in a seventh sequence which is by account I.D. sequence number. From 1 to 99 copies may be produced in a single run of the program. Either the "current year" or the "next year" codes may be used.

Exhibit VII - F
(Continued)

		Page
QB28	Line Item Budget In Account Code Sequence Produce a Line Item Budget Report in account code sequence. Account codes may be sequenced in any of the six sequences found in the Budget Report program, QB16. Each accoun code is followed by a listing of all the line item budgets in the file for that account.	N/A
QB37	Detailed History Report Print the prior months and prior years history data as found in the Account Master file. Included are: 35 prior months of history data, the current month-to-date, the three prior years of history data, current year-to-date, and the projected current year ending balance.	210

CHAPTER VIII

DATA SYSTEMS INTERFACE

The purpose of this chapter is to briefly describe the interrelationships which exists between the revised accounting system and other District data systems. As discussed elsewhere in this documentation, we have automated the majority of our administrative systems, with the exception of the property control system, and these systems are processed on the COD computer system.

PAYROLL/PERSONNEL

Included in Chapter VII is the interface which has been developed between the budgetary accounting and payroll processes. Essentially, this is the payroll and employee benefit distribution.

STUDENT ACCOUNTING

Our student data system has been developed to accomodate the counseling, scheduling, grade reporting requirements of our District. Additionally, we have established an interface between this data system and the budgetary accounting system, specifically the vendor sub-system, to handle check writing requirements for refunds, special payments, etc.

PROPERTY ACCOUNTING

As we discussed in Chapter II, our property control system is not maintained in the District. We have contracted with an outside service bureau to do the following:

1. Establish the base property inventory at each seperate location.

PROPERTY ACCOUNTING

As we discussed in Chapter II, our property control system is not maintained in the District. We have contracted with an outside service bureau to do the following:

1. Establish the base property inventory at each seperate location.
2. Provide annual inventory data sheets for physical inventoring.
3. Update the inventory with changes.
4. Establish new evaluation for District.

The District then incorporates the new inventory valuation into the year end formal statements.

We have no present plans to develop a property system within the District. However, at such time that we move into the analysis of space utilization, unit cost studies, etc., we will develop an in-house capability to support these types of analyses.

CHAPTER IX

IMPLEMENTATION PROBLEMS AND COSTS

As outlined in other chapters of this manual, we have viewed this project as another in a series of District 88 efforts to improve our ability to manage. Needless to say, in any project of this magnitude, problems will be encountered.

We feel that we have dealt with each in an effective manner. Because of ample efforts in early planning, we were able to anticipate many of the problems and therefore facilitate logical solutions.

We conducted weekly progress meetings with the College of Du Page (COD) which were very effective in reconciling most problems which developed. Robert Davis Associates (RDA) particpated in several of these meetings and we feel that their presence helped COD to maintain schedule commitments, and other computer related problems from becoming major obstacles.

We did miss our original implementation date in that the complete system was not operational on July 1, 1973. But the system was sufficiently implemented to allow normal accounts payable and payroll processing to be handled during July. The reporting and closing sub-systems were not completed until early September. While this was perhaps disheartening, it was not critical.

PROBLEMS ENCOUNTERED

Perhaps the greatest problem we encountered centered around our desire to gain the most impact from the revision of our accounting system. In our particular case there were three major areas, all inter-connected, which together made this project much more difficult. They included:

1. Changes in policy procedure and practices which were introduced.
2. Conversion of all business systems from accounting machine level (i.e., IBM 402) to totally computerized (IBM 370-135).
3. Conversion of a basic fund, function, object oriented accounting system to a program oriented system.

In the following we will highlight certain of these problems as well as some additional ones.

(a) Computer Services

Our decision to use the COD facility was based upon a sound judgment, that is, District 88 was not staffed or equipped to establish its own capability. We feel there is a fundamental problem with any service bureau arrangement, especially if the user has no say in the priorities that exist in the computer center. Certainly, during this project we did encounter significant problems in getting our systems programmed and tested.

Without an in-house computer capability, a very close working relationship with any service bureau becomes critical.

(b) Conversion

District 88 has operated in a unit record environment historically, except for payroll processing. Naturally, the con-

DISTRICT 88

HANDBOOK II IMPLEMENTATION

PROJECT COSTS

	Original Budget Estimate	Actual Project Costs
Salaries		
District 88	$36,200.00	$33,900.00
College of DuPage	17,500.00	17,870.00
Data Processing Support	7,500.00	11,400.00
Supplies & Expense	1,050.00	1,950.00
Report Preparation	2,000.00	2,500.00
Travel	200.00	315.00
	$65,450.00	$67,935.00

MAN MONTHS EXPENDED

District 88	22.1
College of Dupage	13.8
TOTAL	35.9

version to completely computerized systems was traumatic. We did have difficulties in source data conversion and data scheduling as well as the removal of hard-copy ledgers from the business office.

(c) EPIC Software

In the main the EPIC software was a very good programming package. However, it does not include an interface between the payroll and general ledger sub-systems. In Chapters IV and VII we have outlined the mechanisms we had to design to handle this problem.

(d) Handbook II

In the main, Handbook II and the Illinois Financial Manual (HB-II) are quite similar. Our problems with the expenditure code structures involved such things as:

1. Source of funds interpretation and usage.
2. Treatment of such things as internal services, audiovisual, data processing, and library as support service functions and not object expenditures in the instruction function.

While these problems were not insurmountable, they did require additional changes in operating policy in the District.

IMPLEMENTATION COSTS

On the facing page we have included the actual costs of implementation. (The figures have been rounded.)

We think two observations are in order:

1. These costs relate to the total implementation of Handbook II in a computerized environment utilizing a service bureau.

2. The original estimate was exceeded by approximately $2500.00

Additionally, we have included the estimated man-months of effort which was required during this project.

While these costs may seem to be substantial, the readers must realize that they represent the implementation of a large-scale sophisticated system, the costs of which can be amortized over several years.